

Federal Government Finances and Employment

This section presents statistics relating to the financial structure and the civilian employment of the federal government. The fiscal data cover taxes, other receipts, outlays, and debt. The principal sources of fiscal data are the *Budget of the United States Government* and related documents, published annually by the Office of Management and Budget (OMB), and the U.S. Department of the Treasury's *United States Government Annual Report* and its *Appendix*. Detailed data on tax returns and collections are published annually by the Internal Revenue Service. The personnel data relate to staffing and payrolls. They are published by the Office of Personnel Management and the Bureau of Labor Statistics. Data on federally owned land and real property are collected by the General Services Administration and presented in its annual "Federal Real Property Report."

Budget concept—Under the unified budget concept, all federal monies are included in one comprehensive budget. These monies comprise both federal funds and trust funds. Federal funds are derived mainly from taxes and borrowing and are not restricted by law to any specific government purpose. Trust funds, such as the Unemployment Trust Fund, collect certain taxes and other receipts for use in carrying out specific purposes or programs in accordance with the terms of the trust agreement or statute. Fund balances include both cash balances with the Treasury and investments in U.S. securities. Part of the balance is obligated, part unobligated. Prior to 1985, the budget totals, under provisions of law, excluded some federal activities—including the Federal Financing Bank, the Postal Service, the Synthetic Fuels Corporation, and the lending activities of the Rural Electrification Administration. The Balanced Budget and Emergency Deficit Control Act of 1985 (P.L.99-177) repealed the off-budget status of these entities and placed social security (Federal Old-Age and Survivors Insurance and the federal disability insurance trust funds) off-budget. Though

social security is now off-budget and, by law, excluded from coverage of the congressional budget resolutions, it continues to be a federal program. Receipts arising from the government's sovereign powers are reported as governmental receipts and all other receipts, i.e., from business-type or market-oriented activities, are offset against outlays. Outlays are reported on a checks-issued (net) basis (i.e., outlays are recorded at the time the checks to pay bills are issued).

Debt concept—For most of U.S. history, the total debt consisted of debt borrowed by the Treasury (i.e., public debt). The present debt series includes both public debt and agency debt. The *gross federal debt* includes money borrowed by the Treasury and by various federal agencies; it is the broadest generally used measure of the federal debt. *Total public debt* is covered by a statutory debt limitation and includes only borrowing by the Treasury.

Treasury receipts and outlays—All receipts of the government, with a few exceptions, are deposited to the credit of the U.S. Treasury regardless of ultimate disposition. Under the Constitution, no money may be withdrawn from the Treasury unless appropriated by the Congress.

The day-to-day cash operations of the federal government clearing through the accounts of the U.S. Treasury are reported in the *Daily Treasury Statement*. Extensive detail on the public debt is published in the *Monthly Statement of the Public Debt of the United States*.

Budget receipts such as taxes, customs duties, and miscellaneous receipts, which are collected by government agencies, and outlays represented by checks issued and cash payments made by disbursing officers as well as government agencies are reported in the *Daily Treasury Statement of Receipts and Outlays of the United States Government* and in the Treasury's *United States Government Annual Report* and its *Appendix*. These deposits

in and payments from accounts maintained by government agencies are on the same basis as the unified budget.

The quarterly *Treasury Bulletin* contains data on fiscal operations and related Treasury activities, including financial statements of government corporations and other business-type activities.

Income tax returns and tax collections—Tax data are compiled by the Internal Revenue Service of the Treasury Department. The annual *Internal Revenue Service Data Book* gives a detailed account of tax collections by kind of tax. The agency's annual *Statistics of Income* reports present detailed data from individual income tax returns and corporation income tax returns. The quarterly *Statistics of Income Bulletin* presents data on such diverse subjects as tax-exempt organizations, unincorporated businesses, fiduciary income tax and estate tax returns, sales of capital assets by individuals, international income and taxes reported by corporations and individuals, and estate tax wealth.

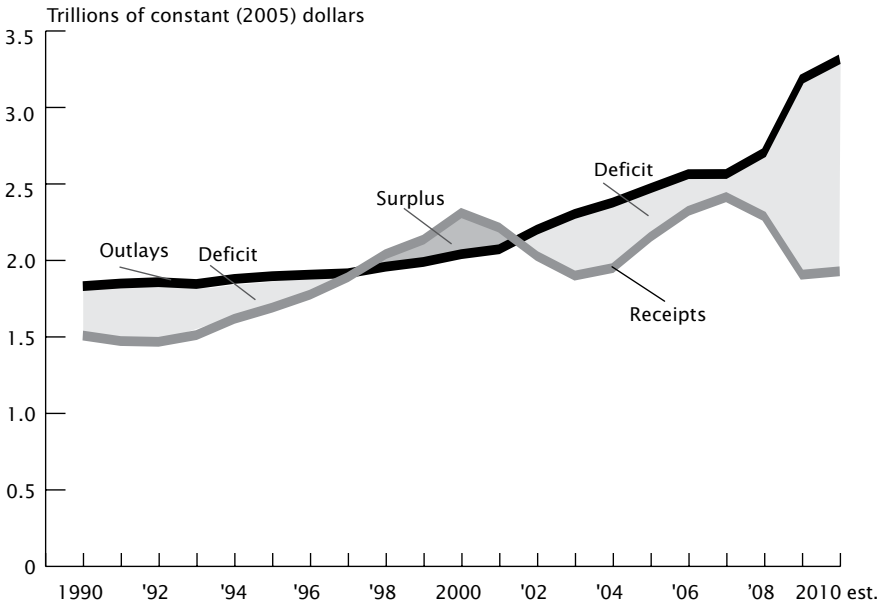
Employment and payrolls—The Office of Personnel Management collects employment and payroll data from all departments and agencies of the federal government, except the Central Intelligence Agency, the National Security Agency, and the Defense Intelligence

Agency. Employment figures represent the number of persons who occupied civilian positions at the end of the report month shown and who are paid for personal services rendered for the federal government, regardless of the nature of appointment or method of payment. Federal payrolls include all payments for personal services rendered during the report month and payments for accumulated annual leave of employees who separate from the service. Since most federal employees are paid on a biweekly basis, the calendar month earnings are partially estimated on the basis of the number of work days in each month where payroll periods overlap.

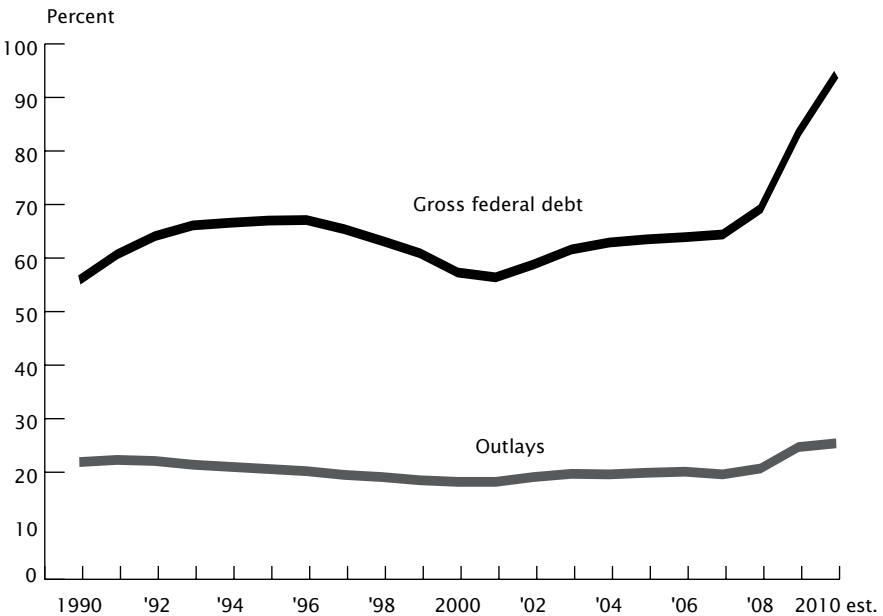
Federal employment and payroll figures are published by the Office of Personnel Management in its *Federal Civilian Workforce Statistics—Employment and Trends*. It also publishes biennial employment data for minority groups, data on occupations of white- and blue-collar workers, and data on employment by geographic area; reports on salary and wage distribution of federal employees are published annually. General schedule is primarily white-collar; wage system primarily blue-collar. Data on federal employment are also issued by the Bureau of Labor Statistics in its *Monthly Labor Review* and in *Employment and Earnings* and by the U.S. Census Bureau in its annual publication *Public Employment*.

Figure 9.1
Federal Budget Summary: 1990 to 2010

Receipts, outlays, and surplus or deficit



Outlays and federal debt as a percent of gross domestic product (GDP)



Source: Charts prepared by U.S. Census Bureau. For data, see Tables 467 & 468.

Table 467. Federal Budget—Receipts and Outlays: 1960 to 2010

[92.5 represents \$92,500,000,000. For fiscal years ending in year shown; see text, Section 8. See also headnote, Table 469]

Fiscal year	In current dollars (billion dollars)			In constant (2005) dollars (bil. dol.)			As percentage of GDP ¹		
	Receipts	Outlays	Surplus or deficit (-)	Receipts	Outlays	Surplus or deficit (-)	Receipts	Outlays	Surplus or deficit (-)
1960.....	92.5	92.2	0.3	630.9	628.9	2.1	17.8	17.8	0.1
1970.....	192.8	195.6	-2.8	968.4	982.7	-14.3	19.0	19.3	-0.3
1980.....	517.1	590.9	-73.8	1,197.6	1,368.6	-171.0	19.0	21.7	-2.7
1985.....	734.0	946.3	-212.3	1,250.9	1,612.7	-361.8	17.7	22.8	-5.1
1990.....	1,032.0	1,253.0	-221.0	1,508.7	1,831.9	-323.2	18.0	21.9	-3.9
1991.....	1,055.0	1,324.2	-269.2	1,473.0	1,849.0	-375.9	17.8	22.3	-4.5
1992.....	1,091.2	1,381.5	-290.3	1,467.5	1,857.9	-390.4	17.5	22.1	-4.7
1993.....	1,154.3	1,409.4	-255.1	1,511.5	1,845.5	-334.0	17.5	21.4	-3.9
1994.....	1,258.6	1,461.8	-203.2	1,617.7	1,878.9	-261.2	18.0	21.0	-2.9
1995.....	1,351.8	1,515.8	-164.0	1,691.4	1,896.6	-205.1	18.4	20.6	-2.2
1996.....	1,453.1	1,560.5	-107.4	1,775.5	1,906.8	-131.3	18.8	20.2	-1.4
1997.....	1,579.2	1,601.1	-21.9	1,889.9	1,916.1	-26.2	19.2	19.5	-0.3
1998.....	1,721.7	1,652.5	69.3	2,040.9	1,958.8	82.1	19.9	19.1	0.8
1999.....	1,827.5	1,701.8	125.6	2,136.4	1,989.5	146.8	19.8	18.5	1.4
2000.....	2,025.2	1,789.0	236.2	2,310.0	2,040.6	269.5	20.6	18.2	2.4
2001.....	1,991.1	1,862.9	128.2	2,215.3	2,072.7	142.7	19.5	18.2	1.3
2002.....	1,853.1	2,010.9	-157.8	2,028.6	2,201.3	-172.7	17.6	19.1	-1.5
2003.....	1,782.3	2,159.9	-377.6	1,901.1	2,303.9	-402.8	16.2	19.7	-3.4
2004.....	1,880.1	2,292.9	-412.7	1,949.5	2,377.5	-428.0	16.1	19.6	-3.5
2005.....	2,153.6	2,472.0	-318.3	2,153.6	2,472.0	-318.3	17.3	19.9	-2.6
2006.....	2,406.9	2,655.1	-248.2	2,324.1	2,563.8	-239.6	18.2	20.1	-1.9
2007.....	2,568.0	2,728.7	-160.7	2,414.0	2,565.1	-151.1	18.5	19.6	-1.2
2008.....	2,524.0	2,982.6	-458.6	2,288.5	2,704.3	-415.8	17.5	20.7	-3.2
2009.....	2,105.0	3,517.7	-1,412.7	1,906.7	3,186.3	-1,279.6	14.8	24.7	-9.9
2010, est.....	2,165.1	3,720.7	-1,555.6	1,929.2	3,315.2	-1,386.1	14.8	25.4	-10.6

¹ Gross domestic product; see text, Section 13.Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://www.whitehouse.gov/omb/budget>>.**Table 468. Federal Budget Debt: 1960 to 2010**

[290.5 represents \$290,500,000,000. As of the end of the fiscal year. See text, Section 8]

Fiscal year	Total (bil. dol.)					As percentages of GDP ¹				
	Gross federal debt	Federal government accounts	Held by the public			Gross federal debt	Federal government accounts	Held by the public		
			Total	Federal Reserve System	Other			Total	Federal Reserve System	Other
1960.....	290.5	53.7	236.8	26.5	210.3	56.0	10.3	45.6	5.1	40.5
1970.....	380.9	97.7	283.2	57.7	225.5	37.6	9.6	28.0	5.7	22.3
1980.....	909.0	197.1	711.9	120.8	591.1	33.4	7.2	26.1	4.4	21.7
1985.....	1,817.4	310.2	1,507.3	169.8	1,337.5	43.8	7.5	36.4	4.1	32.3
1986.....	2,120.5	379.9	1,740.6	190.9	1,549.8	48.2	8.6	39.5	4.3	35.2
1987.....	2,346.0	456.2	1,889.8	212.0	1,677.7	50.4	9.8	40.6	4.6	36.1
1988.....	2,601.1	549.5	2,051.6	229.2	1,822.4	51.9	11.0	41.0	4.6	36.4
1989.....	2,867.8	677.1	2,190.7	220.1	1,970.6	53.1	12.5	40.6	4.1	36.5
1990.....	3,206.3	794.7	2,411.6	234.4	2,177.1	55.9	13.9	42.1	4.1	38.0
1991.....	3,598.2	909.2	2,689.0	258.6	2,430.4	60.7	15.3	45.3	4.4	41.0
1992.....	4,001.8	1,002.1	2,999.7	296.4	2,703.3	64.1	16.1	48.1	4.7	43.3
1993.....	4,351.0	1,102.6	3,248.4	325.7	2,922.7	66.1	16.7	49.3	4.9	44.4
1994.....	4,643.3	1,210.2	3,433.1	355.2	3,077.9	66.6	17.3	49.2	5.1	44.1
1995.....	4,920.6	1,316.2	3,604.4	374.1	3,230.3	67.0	17.9	49.1	5.1	44.0
1996.....	5,181.5	1,447.4	3,734.1	390.9	3,343.1	67.1	18.8	48.4	5.1	43.3
1997.....	5,369.2	1,596.9	3,772.3	424.5	3,347.8	65.4	19.4	45.9	5.2	40.8
1998.....	5,478.2	1,757.1	3,721.1	458.2	3,262.9	63.2	20.3	43.0	5.3	37.7
1999.....	5,605.5	1,973.2	3,632.4	496.6	3,135.7	60.9	21.4	39.4	5.4	34.1
2000.....	5,628.7	2,218.9	3,409.8	511.4	2,898.4	57.3	22.6	34.7	5.2	29.5
2001.....	5,769.9	2,450.3	3,319.6	534.1	2,785.5	56.4	24.0	32.5	5.2	27.2
2002.....	6,198.4	2,658.0	3,540.4	604.2	2,936.2	58.8	25.2	33.6	5.7	27.8
2003.....	6,760.0	2,846.6	3,913.4	656.1	3,257.3	61.6	25.9	35.6	6.0	29.7
2004.....	7,354.7	3,059.1	4,295.5	700.3	3,595.2	62.9	26.2	36.8	6.0	30.8
2005.....	7,905.3	3,313.1	4,592.2	736.4	3,855.9	63.5	26.6	36.9	5.9	31.0
2006.....	8,451.4	3,622.4	4,829.0	768.9	4,060.0	63.9	27.4	36.5	5.8	30.7
2007.....	8,950.7	3,915.6	5,035.1	779.6	4,255.5	64.4	28.2	36.2	5.6	30.6
2008.....	9,986.1	4,183.0	5,803.1	491.1	5,311.9	69.2	29.0	40.2	3.4	36.8
2009.....	11,875.9	4,331.1	7,544.7	769.2	6,775.5	83.4	30.4	53.0	5.4	47.6
2010, est.....	13,786.6	4,489.0	9,297.7	(NA)	(NA)	94.3	30.7	63.6	(NA)	(NA)

NA Not available. ¹ Gross domestic product; see text, Section 13.Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://www.whitehouse.gov/omb/budget>>.

Table 469. Federal Budget Outlays by Type: 1990 to 2010

[1,253.0 represents \$1,253,000,000,000. For years ending September 30. Given the inherent imprecision in deflating outlays, the data shown in constant dollars present a reasonable perspective—not precision. The deflators and the categories that are deflated are as comparable over time as feasible. Minus sign (–) indicates offset]

Type	Unit	1990	2000	2005	2007	2008	2009	2010, est.
Current dollar outlays	Bil. dol.	1,253.0	1,789.0	2,472.0	2,728.7	2,982.6	3,517.7	3,720.7
National defense ¹	Bil. dol.	299.3	294.4	495.3	551.3	616.1	661.0	719.2
Nondefense, total	Bil. dol.	953.7	1,494.6	1,976.7	2,177.4	2,366.5	2,856.6	3,001.5
Payments for individuals	Bil. dol.	585.7	1,054.5	1,490.2	1,689.4	1,824.6	2,093.0	2,392.4
Direct payments ²	Bil. dol.	507.0	867.7	1,212.1	1,401.0	1,520.0	1,732.2	1,988.2
Grants to State and local governments	Bil. dol.	78.7	186.8	278.1	288.4	304.7	360.7	404.3
All other grants	Bil. dol.	56.4	99.1	149.9	155.4	156.6	177.2	249.3
Net interest ²	Bil. dol.	184.3	222.9	184.0	237.1	252.8	186.9	187.8
All other ²	Bil. dol.	163.9	160.7	217.8	177.8	218.7	492.2	251.7
Undistributed offsetting receipts ²	Bil. dol.	-36.6	-42.6	-65.2	-82.2	-86.2	-92.6	-79.7
Constant (2005) dollar outlays	Bil. dol.	1,831.9	2,040.6	2,472.0	2,565.1	2,704.3	3,186.3	3,315.2
National defense ¹	Bil. dol.	461.2	361.3	495.3	509.2	548.6	580.2	626.2
Nondefense, total	Bil. dol.	1,370.6	1,679.3	1,976.7	2,055.7	2,155.7	2,606.2	2,688.8
Payments for individuals	Bil. dol.	815.4	1,172.3	1,490.2	1,602.4	1,667.0	1,927.6	2,155.5
Direct payments ²	Bil. dol.	705.7	964.4	1,212.1	1,329.1	1,388.9	1,595.7	1,792.0
Grants to state and local governments	Bil. dol.	109.6	207.9	278.1	273.3	278.1	331.9	363.6
All other grants	Bil. dol.	87.9	118.5	149.9	139.9	133.8	151.2	209.1
Net interest ²	Bil. dol.	255.7	250.8	184.0	222.8	232.1	169.1	168.4
All other ²	Bil. dol.	278.8	190.5	217.8	166.8	200.2	440.3	225.8
Undistributed offsetting receipts ²	Bil. dol.	-67.1	-52.9	-65.2	-76.1	-77.5	-82.0	-70.0
Outlays as percent of GDP³	Percent	21.9	18.2	19.9	19.6	20.7	24.7	25.4
National defense ¹	Percent	5.2	3.0	4.0	4.0	4.3	4.6	4.9
Nondefense, total	Percent	16.6	15.2	15.9	15.7	16.4	20.1	20.5
Payments for individuals	Percent	10.2	10.7	12.0	12.2	12.6	14.7	16.4
Direct payments ²	Percent	8.8	8.8	9.7	10.1	10.5	12.2	13.6
Grants to state and local governments	Percent	1.4	1.9	2.2	2.1	2.1	2.5	2.8
All other grants	Percent	1.0	1.0	1.2	1.1	1.1	1.2	1.7
Net interest ²	Percent	3.2	2.3	1.5	1.7	1.8	1.3	1.3
All other ²	Percent	2.9	1.6	1.7	1.3	1.5	3.5	1.7
Undistributed offsetting receipts ²	Percent	-0.6	-0.4	-0.5	-0.6	-0.6	-0.7	-0.5

¹ Includes a small amount of grants to state and local governments and direct payments for individuals. ² Includes some off-budget amounts; most of the off-budget amounts are direct payments for individuals (social security benefits). ³ Gross domestic product; see text, Section 13.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://www.whitehouse.gov/omb/budget>>.

Table 470. Federal Budget Outlays by Agency: 1990 to 2010

[In billions of dollars (1,253.0 represents \$1,253,000,000,000). For years ending September 30]

Department or other unit	1990	2000	2005	2007	2008	2009	2010, est.
Outlays, total ¹	1,253.0	1,789.0	2,472.0	2,728.7	2,982.6	3,517.7	3,720.7
Legislative Branch	2.2	2.9	4.0	4.3	4.4	4.7	5.4
The Judiciary Branch	1.6	4.1	5.5	6.0	6.3	6.6	7.2
Agriculture	45.9	75.1	85.3	84.4	90.8	114.4	142.0
Commerce	3.7	7.8	6.1	6.5	7.7	10.7	16.7
Defense—Military	289.7	281.0	474.4	528.6	594.7	636.8	692.0
Education	23.0	33.5	72.9	66.4	66.0	53.4	106.9
Energy	12.1	15.0	21.3	20.1	21.4	23.7	38.3
Health and Human Services	175.5	382.3	581.4	672.0	700.4	796.3	868.8
Homeland Security	7.2	13.2	38.7	39.2	40.7	51.7	52.9
Housing and Urban Development	20.2	30.8	42.5	45.6	49.1	61.0	62.5
Interior	5.8	8.0	9.3	10.5	9.8	11.8	12.0
Justice	5.9	16.8	22.4	23.3	26.5	27.7	30.3
Labor	26.1	31.9	46.9	47.5	58.8	138.2	209.3
State	4.8	6.7	12.7	13.7	17.5	21.4	25.7
Transportation	25.6	41.6	56.6	61.7	64.9	73.0	90.9
Treasury	253.9	390.5	410.2	490.6	548.8	701.8	503.0
Veterans Affairs	29.0	47.0	69.8	72.8	84.7	95.5	124.6
Corps of Engineers	3.3	4.2	4.7	3.9	5.1	6.8	10.5
Other Defense—Civil Programs	21.7	32.8	43.5	47.1	45.8	57.3	54.3
Environmental Protection Agency	5.1	7.2	7.9	8.3	7.9	8.1	11.3
Executive Office of the President	0.2	0.3	7.7	3.0	1.2	0.7	0.7
International Assistance Programs	10.1	12.1	15.0	12.8	11.4	14.8	23.9
National Aeronautics and Space Administration	12.4	13.4	15.6	15.9	17.8	19.2	19.1
National Science Foundation	1.8	3.4	5.4	5.5	5.8	6.0	7.8
Office of Personnel Management	31.9	48.7	59.5	58.4	64.4	72.3	71.6
Social Security Administration (on-budget)	17.3	45.1	54.6	54.9	58.6	78.7	85.1
Social Security Administration (off-budget)	245.0	396.2	506.8	566.8	599.2	648.9	683.9
Undistributed offsetting receipts	-98.9	-173.0	-226.2	-260.2	-277.8	-274.2	-271.1

¹ Includes other agencies, not shown separately.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://www.whitehouse.gov/omb/budget>>.

Table 471. Federal Outlays by Detailed Function: 1990 to 2010

[In billions of dollars (1,253.0 represents \$1,253,000,000,000). For years ending September 30. Minus sign (-) indicates decrease]

Superfunction and function	1990	2000	2004	2005	2006	2007	2008	2009	2010, est.
Total outlays	1,253.0	1,789.0	2,292.9	2,472.0	2,655.1	2,728.7	2,982.6	3,517.7	3,720.7
National defense ¹	299.3	294.4	455.8	495.3	521.8	551.3	616.1	661.0	719.2
Department of Defense-Military	289.7	281.0	436.4	474.1	499.3	528.5	594.6	636.7	692.0
Military personnel	75.6	76.0	113.6	127.5	127.5	127.5	138.9	147.3	155.0
Operation and maintenance	88.3	105.8	174.0	188.1	203.8	216.6	244.8	259.3	279.4
Procurement	81.0	51.7	76.2	82.3	89.8	99.6	117.4	129.2	147.2
Research, development, test, and evaluation	37.5	37.6	60.8	65.7	68.6	73.1	75.1	79.0	79.3
Military construction	5.1	5.1	6.3	5.3	6.2	7.9	11.6	17.6	23.8
Atomic energy defense activities	9.0	12.1	16.6	18.0	17.5	17.1	17.1	17.6	20.0
International affairs ¹	13.8	17.2	26.9	34.6	29.5	28.5	28.9	37.5	51.1
International development and humanitarian assistance	5.5	6.5	13.8	17.7	16.7	15.5	14.1	22.1	26.5
International security assistance	8.7	6.4	8.4	7.9	7.8	8.0	9.5	6.2	9.9
Conduct of foreign affairs	3.0	4.7	7.9	9.1	8.6	8.4	10.4	12.2	13.2
General science, space, and technology	14.4	18.6	23.0	23.6	23.6	25.5	27.7	29.4	33.0
General science and basic research	2.8	6.2	8.4	8.8	9.1	10.3	10.5	11.1	14.5
Space flight, research, and supporting activities	11.6	12.4	14.6	14.8	14.5	15.3	17.2	18.4	18.6
Energy	3.3	-0.8	-0.2	0.4	0.8	-0.9	0.6	4.7	19.0
Energy supply	2.0	-1.8	-1.6	-0.9	0.2	-2.0	-0.4	2.0	8.8
Natural resources and environment ¹	17.1	25.0	30.7	28.0	33.0	31.7	31.8	35.6	47.0
Water resources	4.4	5.1	5.6	5.7	8.0	5.1	6.1	8.1	12.4
Conservation and land management	4.0	6.8	9.8	6.2	7.8	9.6	8.7	9.8	12.5
Recreational resources	1.4	2.5	2.9	3.0	3.0	3.0	3.2	3.6	4.0
Pollution control and abatement	5.2	7.4	8.5	8.1	8.6	8.4	8.1	8.3	11.5
Agriculture	11.8	36.5	15.4	26.6	26.0	17.7	18.4	22.2	26.6
Farm income stabilization	9.7	33.4	11.2	22.0	21.4	13.1	13.8	17.6	21.3
Agricultural research and services	2.1	3.0	4.3	4.5	4.6	4.6	4.6	4.6	5.3
Commerce and housing credit ¹	67.6	3.2	5.3	7.6	6.2	0.5	27.9	291.5	-25.3
Mortgage credit	3.8	-3.3	2.7	-0.9	-0.6	-5.0	0.0	99.8	55.7
Postal service	2.1	2.1	-4.1	-1.2	-1.0	-3.2	-3.1	-1.0	1.0
Deposit insurance	57.9	-3.1	-2.0	-1.4	-1.1	-1.5	18.8	22.6	-26.6
Transportation	29.5	46.9	64.6	67.9	70.2	72.9	77.6	84.3	106.5
Ground transportation	19.0	31.7	40.7	42.3	45.2	46.8	50.0	54.1	72.7
Air transportation	7.2	10.6	16.7	18.8	18.0	18.1	19.4	20.8	22.7
Water transportation	3.2	4.4	6.9	6.4	6.7	7.7	8.1	9.1	10.4
Community and regional development ¹	8.5	10.6	15.8	26.3	54.5	29.6	24.0	27.7	28.5
Community development	3.5	5.5	6.2	5.9	5.8	11.8	10.2	7.7	9.8
Disaster relief and insurance	2.1	2.6	7.3	17.7	46.0	15.2	11.2	16.7	16.5
Education, training, employment, and social services ¹	37.2	53.8	88.0	97.6	118.5	91.7	91.3	79.7	142.5
Elementary, secondary, and vocational education	9.9	20.6	34.4	38.3	39.7	38.4	38.9	53.2	84.1
Higher education	11.1	10.1	25.3	31.4	50.5	24.6	23.6	-3.3	20.4
Research and general education aids	1.6	2.5	3.0	3.1	3.0	3.2	3.2	3.5	3.8
Training and employment	5.6	6.8	7.9	6.9	7.2	7.1	7.2	7.7	10.9
Social services	8.1	12.6	15.9	16.3	16.5	16.7	16.8	17.0	21.4
Health	57.7	154.5	240.1	250.5	252.7	266.4	280.6	334.3	372.3
Health care services	47.6	136.2	210.1	219.6	220.8	233.9	247.7	300.0	335.2
Health research and training	8.6	16.0	27.1	28.1	28.8	29.3	29.9	30.6	32.7
Consumer and occupational health and safety	1.5	2.3	2.9	2.9	3.1	3.2	3.0	3.8	4.4
Medicare	98.1	197.1	269.4	298.6	329.9	375.4	390.8	430.1	457.2
Income security ¹	148.7	253.7	333.1	345.8	352.5	366.0	431.3	533.2	685.9
General retirement and disability insurance (excluding social security)	5.1	5.2	6.6	7.0	4.6	7.8	8.9	8.2	8.0
Federal employee retirement and disability	52.0	77.2	88.7	93.4	98.3	103.9	109.0	118.1	120.6
Unemployment compensation	18.9	23.0	45.0	35.4	33.8	35.1	45.3	122.5	194.3
Housing assistance	15.9	28.9	36.8	37.9	38.3	39.7	40.6	50.9	77.0
Food and nutrition assistance	24.0	32.5	46.0	50.8	53.9	54.5	60.7	79.1	99.3
Social security	248.6	409.4	495.5	523.3	548.5	586.2	617.0	683.0	721.5
Veterans benefits and services ¹	29.0	47.0	59.7	70.1	69.8	72.8	84.7	95.4	124.7
Income security for veterans	15.3	24.9	30.8	35.8	35.8	35.7	41.3	46.0	63.1
Veterans education, training, and rehabilitation	0.2	1.3	2.6	2.8	2.6	2.7	2.7	3.5	9.0
Hospital and medical care for veterans	12.1	19.5	26.9	28.8	29.9	32.3	37.0	41.9	46.2
Veterans housing	0.5	0.4	-2.0	0.9	-1.2	-0.9	-0.4	-0.6	0.6
Administration of justice	10.2	28.5	45.6	40.0	41.0	41.2	47.1	51.5	55.0
Federal law enforcement activities	4.8	12.1	19.1	19.9	20.0	19.6	24.6	27.6	28.8
Federal litigative and judicial activities	3.6	7.8	9.7	9.6	10.1	11.0	11.8	12.1	12.9
Federal correctional activities	1.3	3.7	5.5	5.9	6.2	6.3	6.9	7.3	7.7
Criminal justice assistance	0.5	4.9	11.3	4.6	4.8	4.3	3.9	4.6	5.6
General government	10.5	13.0	22.3	17.0	18.2	17.4	20.3	22.0	29.3
Net interest ¹	184.3	222.9	160.2	184.0	226.6	237.1	252.8	186.9	187.8
Interest on Treasury debt securities (gross)	264.7	361.9	321.7	352.3	405.9	430.0	451.1	383.1	425.1
Interest received by on-budget trust funds	-46.3	-69.3	-67.8	-69.2	-71.6	-72.0	-77.8	-63.6	-73.0
Interest received by off-budget trust funds	-16.0	-59.8	-86.2	-91.8	-97.7	-106.0	-113.7	-118.0	-118.4
Allowances	-	-	-	-	-	-	-	-	18.8
Undistributed offsetting receipts	-36.6	-42.6	-58.5	-65.2	-68.3	-82.2	-86.2	-92.6	-79.7

- Represents or rounds to zero. ¹ Includes functions not shown separately.Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://www.whitehouse.gov/omb/budget>>.

Table 472. Outlays for Payments for Individuals by Category and Major Program: 1990 to 2010

[In billions of dollars (585.7 represents 585,700,000,000). For fiscal years ending September 30]

Category and program	1990	2000	2005	2006	2007	2008	2009	2010, est.
Total, payments for individuals.	585.7	1,054.5	1,490.9	1,592.8	1,690.4	1,825.8	2,094.1	2,393.4
Social security and railroad retirement	250.5	410.5	523.4	554.5	586.7	617.4	681.0	721.1
Social security:								
Old age and survivors insurance	221.9	351.4	434.0	457.7	483.3	506.6	561.4	590.4
Disability insurance	24.4	54.4	84.2	91.2	97.5	104.7	115.5	124.2
Railroad retirement (excl. social security)	4.1	4.6	5.3	5.6	5.8	6.1	4.1	6.6
Federal employees retirement and insurance	64.1	100.3	126.9	132.3	138.0	148.2	161.7	181.2
Military retirement	21.5	32.8	39.0	41.1	43.5	45.8	50.0	50.8
Civil service retirement	31.0	45.1	54.7	57.8	60.9	63.5	67.5	70.0
Veterans service-connected compensation	10.7	20.8	30.9	31.0	31.1	36.3	40.4	57.2
Other	0.8	1.7	2.4	2.4	2.6	2.7	3.8	3.2
Unemployment assistance	17.4	21.1	33.1	31.9	33.2	43.4	119.8	190.7
Medical care	164.3	362.7	562.5	606.0	682.4	714.9	813.8	883.3
Medicare:								
Hospital insurance	65.9	127.9	182.8	183.9	204.9	223.6	240.0	249.3
Supplementary medical insurance	41.5	87.2	151.0	191.7	230.1	231.1	257.6	279.4
State children's health insurance	—	1.2	5.1	5.5	6.0	6.9	7.5	9.1
Medicaid	41.1	117.9	181.7	180.6	190.6	201.4	250.9	275.4
Indian health	1.1	2.4	3.1	3.3	3.3	3.3	3.6	4.5
Hospital and medical care for veterans	12.0	19.3	23.1	24.4	30.5	31.1	35.3	38.5
Health resources and services	1.4	3.9	5.9	6.1	5.9	6.3	6.5	7.6
Substance abuse and mental health services	1.2	2.5	3.2	3.2	3.2	3.1	3.4	3.3
Health care tax credit	—	—	0.1	0.1	0.1	0.1	0.1	0.2
Uniformed Services retiree health care fund	—	—	6.3	7.1	7.6	7.9	8.4	8.6
Other	(Z)	0.3	0.2	0.2	0.2	0.2	0.5	1.8
Assistance to students	11.2	10.9	32.1	51.7	31.0	31.1	30.6	55.0
Veterans education benefits	0.8	1.6	3.2	3.3	3.4	3.6	4.3	9.7
Student assistance, Department of Education and other	10.4	9.2	28.9	48.4	27.5	27.5	26.3	45.3
Housing assistance	15.9	24.1	31.8	32.1	33.0	33.4	43.6	68.3
Food and nutrition assistance	23.9	32.4	50.7	53.8	54.3	60.5	78.9	99.1
Food stamp program (including Puerto Rico)	15.9	18.3	32.6	34.6	34.9	39.3	55.6	72.5
Child nutrition and special milk programs	5.0	9.2	11.9	12.4	13.0	13.9	15.3	17.3
Supplemental feeding programs (WIC ¹ and CSFP ²)	2.1	4.0	5.0	5.1	5.3	6.2	6.5	7.7
Commodity donations and other	0.8	0.9	1.2	1.7	1.1	1.1	1.6	1.6
Public assistance and related programs	34.9	88.3	123.3	125.1	126.3	168.6	156.0	188.2
Supplemental security income program	11.5	29.5	35.3	34.3	32.8	38.0	41.4	44.0
Family support payments to states and TANF ³	12.2	18.4	21.3	20.9	21.1	21.8	22.2	22.5
Low income home energy assistance	1.3	1.5	2.1	2.6	2.5	2.7	4.5	5.0
Earned income tax credit	4.4	26.1	34.6	36.2	38.3	40.6	42.4	49.5
Legal services	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4
Payments to states for daycare assistance	—	3.3	4.9	5.3	5.1	5.0	5.3	6.3
Veterans non-service-connected pensions	3.6	3.0	3.7	3.5	3.4	3.8	4.2	4.4
Payments to states for foster care/adoption assistance	1.6	5.5	6.4	6.4	6.6	6.8	6.9	7.4
Payment where child credit exceeds tax liability	—	0.8	14.6	15.5	16.2	34.0	24.3	23.4
Other public assistance	—	—	(Z)	0.1	0.1	15.6	3.8	24.8
All other payments for individuals	3.5	4.3	7.1	5.6	5.6	8.1	8.7	6.4
Coal miners and black lung benefits	1.5	1.0	0.7	0.7	0.6	0.6	3.0	0.5
Veterans insurance and burial benefits	1.4	1.4	1.4	1.4	1.3	1.4	1.4	1.4
D.C. employee retirement	—	0.4	2.2	0.5	0.5	0.5	0.5	0.5
Aging services programs	—	0.9	1.4	1.4	1.4	1.4	1.5	1.6
Energy employees compensation fund	—	—	0.6	0.9	1.0	1.1	1.0	1.0
September 11th victim compensation	—	—	(Z)	(Z)	—	—	—	—
Refugee assistance and other	0.6	0.6	0.8	0.8	0.8	3.2	1.2	1.4

— Represents zero. Z Less than \$50,000,000. ¹ WIC means Women, Infants, and Children. ² CSFP means Commodity Supplemental Food Program. ³ TANF means Temporary Assistance for Needy Families.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://www.whitehouse.gov/omb/budget>>.

Table 473. Federal Budget Receipts by Source: 1990 to 2010

[In billions of dollars (1,032.0 represents \$1,032,000,000,000). For years ending September 30. Receipts reflect collections. Covers both federal funds and trust funds; see text, this section]

Source	1990	2000	2005	2006	2007	2008	2009	2010, est.
Total federal receipts	1,032.0	2,025.2	2,153.6	2,406.9	2,568.0	2,524.0	2,105.0	2,165.1
Individual income taxes	466.9	1,004.5	927.2	1,043.9	1,163.5	1,145.7	915.3	935.8
Corporation income taxes	93.5	207.3	278.3	353.9	370.2	304.3	138.2	156.7
Social insurance and retirement receipts	380.0	652.9	794.1	837.8	869.6	900.2	890.9	875.8
Excise taxes	35.3	68.9	73.1	74.0	65.1	67.3	62.5	73.2
Other	56.2	91.7	80.9	97.3	99.6	106.4	98.1	123.6
Social insurance and retirement receipts	380.0	652.9	794.1	837.8	869.6	900.2	890.9	875.8
Employment and general retirement	353.9	620.5	747.7	790.0	824.3	856.5	848.9	819.8
Old-age and survivors insurance (off-budget)	255.0	411.7	493.6	520.1	542.9	562.5	559.1	543.0
Disability insurance (off-budget)	26.6	68.9	83.8	88.3	92.2	95.5	94.9	92.2
Hospital insurance	68.6	135.5	166.1	177.4	184.9	194.0	190.7	180.5
Railroad retirement/pension fund	2.3	2.7	2.3	2.3	2.3	2.4	2.3	2.3
Unemployment insurance funds	21.6	27.6	42.0	43.4	41.1	39.5	37.9	51.5
Other retirement	4.5	4.8	4.5	4.4	4.3	4.2	4.1	4.4
Federal employees retirement-employee share	4.4	4.7	4.4	4.3	4.2	4.1	4.1	4.4
Excise taxes, total	35.3	68.9	73.1	74.0	65.1	67.3	62.5	73.2
Federal funds ¹	15.6	22.7	22.5	22.5	11.1	15.7	13.9	22.0
Alcohol	5.7	8.1	8.1	8.5	8.6	9.3	9.9	9.9
Tobacco	4.1	7.2	7.9	7.7	7.6	7.6	12.8	17.4
Telephone	3.0	5.7	6.0	4.9	-2.1	1.0	1.1	0.9
Transportation fuels	-	0.8	-0.8	-2.4	-3.3	-5.1	-10.3	-8.4
Trust funds ¹	19.8	46.2	50.5	51.5	54.0	51.6	48.6	51.2
Highway	13.9	35.0	37.9	38.5	39.4	36.4	35.0	36.2
Airport and airway	3.7	9.7	10.3	10.4	11.5	12.0	10.6	11.8
Black lung disability	0.7	0.5	0.6	0.6	0.6	0.7	0.6	0.6
Inland waterway	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Oil spill liability	0.1	0.2	-	0.1	0.5	0.3	0.4	0.4
Aquatic resources	0.2	0.3	0.4	0.5	0.6	0.6	0.6	0.6
Tobacco assessments	-	-	0.9	0.9	0.9	1.1	1.0	1.0
Vaccine injury compensation	0.2	0.1	0.1	0.2	0.2	0.3	0.2	0.3

- Represents zero. ¹ Includes other funds, not shown separately.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://www.whitehouse.gov/omb/budget>>.

Table 474. Federal Trust Fund Income, Outlays, and Balances: 2009 to 2011

[In billions of dollars (11.0 represents \$11,000,000,000). For years ending September 30. Receipts deposited. Outlays on a checks-issued basis less refunds collected. Balances: That which have not been spent. See text, this section, for discussion of the budget concept and trust funds. Minus sign (-) indicates a negative balance]

Description	Income			Outlays			Balances ¹		
	2009	2010, est.	2011, est.	2009	2010, est.	2011, est.	2009	2010, est.	2011, est.
Airport and airway trust fund	11.0	12.2	12.9	11.9	10.6	12.9	8.8	10.4	10.4
Federal civilian employees' retirement funds	93.1	99.3	101.5	67.7	70.2	72.4	754.3	783.4	812.5
Federal employees' health benefits fund	37.2	39.7	42.8	37.4	40.2	42.9	15.3	14.7	14.7
Foreign military sales trust fund	24.9	24.9	25.5	21.9	24.7	24.5	17.2	17.3	18.3
Highway trust fund	42.3	36.5	37.4	45.0	50.5	51.2	14.1	0.1	-13.8
Medicare:									
Hospital insurance (HI) trust fund	234.3	224.2	238.0	243.4	253.5	269.6	309.8	280.6	248.9
Supplemental medical insurance trust fund	265.1	282.1	309.7	262.8	282.9	315.0	61.4	60.6	55.3
Military retirement fund	75.1	93.8	100.1	50.0	50.8	51.7	276.1	319.1	367.5
Railroad retirement trust funds	8.5	9.8	10.3	10.9	11.2	11.4	21.2	19.7	18.8
Social Security: Old-age, survivors, and disability insurance trust funds	807.1	793.0	835.7	669.8	708.4	735.7	2,503.8	2,588.4	2,688.4
Unemployment trust funds	58.7	128.7	81.6	117.3	186.0	107.1	22.8	16.1	15.7
Veterans' life insurance trust funds	1.1	1.0	0.9	1.7	1.7	1.6	10.9	10.3	9.6
Other trust funds	34.1	28.8	31.2	25.5	25.1	25.8	73.3	76.3	81.0

¹ Balances available on a cash basis (rather than an authorization basis) at the end of the year. Balances are primarily invested in federal debt securities.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Analytical Perspectives*, annual. See also <<http://www.whitehouse.gov/omb/budget>>.

Table 475. Tax Expenditures Estimates Relating to Individual and Corporate Income Taxes by Selected Function: 2009 to 2012

[In millions of dollars (11,930 represents \$11,930,000,000). For years ending September 30. Tax expenditures are defined as revenue losses attributable to provisions of the federal tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of liability. Minus sign (-) indicates decrease]

Function and provision	2009	2010	2011	2012
National Defense:				
Exclusion of benefits and allowances to armed forces personnel	11,930	12,570	11,530	11,570
International affairs:				
Exclusion of income earned abroad by U.S. citizens	5,320	5,590	5,870	6,160
Deferral of income from controlled foreign corporations (normal tax method)	31,580	30,960	32,720	33,870
Deferred taxes for financial firms on certain income earned overseas	5,570	5,460	5,770	5,980
General science, space, and technology:				
Expensing of research and experimentation expenditures (normal tax method)	3,820	3,500	4,560	5,720
Credit for increasing research activities	8,010	5,890	3,850	3,080
Energy:				
Alternative fuel production credit	60	50	20	10
Commerce and housing:				
Financial institutions and insurance:				
Exclusion of interest on life insurance savings	20,280	21,140	23,070	24,700
Housing:				
Deductibility of mortgage interest on owner-occupied homes	79,400	92,180	104,540	116,620
Deductibility of state and local property tax on owner-occupied homes	29,010	18,860	23,710	29,730
Capital gains exclusion on home sales	23,500	23,860	31,300	39,510
Exclusion of net imputed rental income	27,040	32,530	37,630	40,810
Exception from passive loss rules for \$25,000 of rental loss	6,020	5,910	7,330	8,510
Credit for low-income housing investments	3,800	5,680	6,170	6,660
Accelerated depreciation on rental housing (normal tax method)	3,860	4,640	5,870	7,100
Commerce:				
Capital gains (except agriculture, timber, iron ore, and coal)	52,590	45,360	44,290	41,090
Step-up basis of capital gains at death	41,370	36,740	44,520	53,270
Accelerated depreciation of machinery and equipment (normal tax method)	57,400	10,470	1,170	14,120
Expensing of certain small investments (normal tax method)	-130	410	-3,200	-2,820
Graduated corporation income tax rate (normal tax method)	2,720	2,860	3,120	3,070
Deduction for U.S. production activities	9,020	11,530	13,640	14,420
Transportation:				
Exclusion of reimbursed employee parking expenses	2,960	3,020	3,100	3,190
Education, training, employment, and social services:				
Education:				
HOPE tax credit	2,920	-	840	4,250
Lifetime Learning tax credit	3,860	2,910	3,360	4,780
Exclusion of interest on bonds for private nonprofit educational facilities	1,780	1,610	2,220	2,720
Parental personal exemption for students age 19 years or over	4,440	2,710	2,780	3,140
Deductibility of charitable contributions (education)	4,170	4,290	4,940	5,370
Training, employment, and social services:				
Child credit	25,640	23,450	18,550	10,870
Credit for child and dependent care expenses	4,330	3,750	2,200	1,890
Deductibility of charitable contributions, other than education and health	36,710	37,720	43,850	47,730
Health:				
Exclusion of employer contributions for medical insurance premiums ¹	144,412	159,868	176,964	191,540
Self-employed medical insurance premiums	4,870	5,250	5,740	6,150
Deductibility of medical expenses	8,760	9,090	10,030	10,980
Exclusion of interest on hospital construction bonds	2,690	2,440	3,350	4,110
Deductibility of charitable contributions (health)	4,150	4,260	4,950	5,380
Income security:				
Exclusion of workers' compensation benefits	5,810	5,870	5,940	6,070
Net exclusion of pension contributions and earnings:				
Employer plans	40,670	41,360	44,630	47,870
401(k) plans	44,126	53,549	67,061	70,168
Individual Retirement Accounts	12,090	12,780	14,080	15,770
Keogh plans	12,770	13,890	15,120	17,190
Exclusion of other employee benefits:				
Premiums on group term life insurance	2,160	2,110	2,160	2,280
Earned income tax credit	4,420	6,190	6,200	8,380
Social security:				
Exclusion of social security benefits:				
Social security benefits for retired workers	20,970	21,410	20,240	21,380
Social security benefits for disabled	6,460	6,950	7,160	7,450
Social security benefits for dependents and survivors	3,650	3,850	3,140	3,150
Veterans' benefits and services:				
Exclusion of veterans' death benefits and disability compensation	3,900	4,130	4,370	4,630
General purpose fiscal assistance:				
Exclusion of interest on public purpose state and local bonds	22,990	20,810	28,660	35,130
Deductibility of nonbusiness state and local taxes other than on owner-occupied homes	45,310	33,920	46,500	58,100
Addendum: Aid to state and local governments:				
Deductibility of:				
Property taxes on owner-occupied homes	29,010	18,860	23,710	29,730
Nonbusiness state and local taxes other than on owner-occupied homes	45,310	33,920	46,500	58,100
Exclusion of interest on State and local bonds:				
Public purposes	22,990	20,810	28,660	35,130
Private nonprofit educational facilities	1,780	1,610	2,220	2,720
Hospital construction	2,690	2,440	3,350	4,110

- Represents zero. ¹ Includes medical care.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Analytical Perspectives*, annual.

See also <<http://www.whitehouse.gov/omb/budget>>.

Table 476. U.S. Savings Bonds: 1990 to 2009

[In billions of dollars (122.5 represents \$122,500,000,000), except percent. As of September 30]

Item	Unit	1990	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009
Amounts outstanding, total ¹	Bil. dol	122.5	181.5	177.7	185.5	192.6	194.1	189.9	189.2	181.5	177.8	175.6
Sales	Bil. dol	7.8	7.2	5.6	12.5	13.2	10.3	6.5	8.5	3.6	3.6	3.0
Accrued discounts	Bil. dol	8.0	9.5	6.9	7.7	7.3	6.9	6.7	7.5	7.2	7.1	6.9
Redemptions ²	Bil. dol	7.5	11.8	14.5	12.5	12.2	14.6	13.8	16.0	10.8	10.7	9.9
Percent of total outstanding	Percent	6.1	6.5	8.2	6.7	6.3	7.5	7.3	8.5	6.0	6.0	5.7

¹ Interest-bearing debt only for amounts at end of year. ² Matured and unmatured bonds.Source: U.S. Department of the Treasury, Bureau of Public Debt, <http://www.treasurydirect.gov/govt/reports/pd/pd_sbntables_downloadable_files.htm>, accessed January 2010.**Table 477. Federal Funds—Summary Distribution by State: 2008**

[In millions of dollars (2,792,611 represents \$2,792,611,000,000), except as indicated. For year ending September 30. Data for grants, salaries and wages, and direct payments to individuals are on an expenditures basis; procurement data are on an obligation basis]

State and Island Areas	Federal funds		Agency		Object category			
	Total	Per capita ¹	Defense	Non-defense	Direct payments	Procurement	Grants	Salaries and wages
		(dollars)						
United States ²	2,792,611	9,042	488,726	2,303,885	1,449,874	514,117	574,659	253,962
Alabama	47,966	10,289	11,412	36,553	26,623	10,253	7,242	3,847
Alaska	9,423	13,730	3,629	5,794	2,036	2,480	2,702	2,206
Arizona	54,314	8,356	14,677	39,637	25,992	13,832	10,325	4,166
Arkansas	23,857	8,355	1,962	21,894	15,540	1,331	5,050	1,936
California	299,923	8,160	48,763	251,160	143,626	52,045	82,219	22,033
Colorado	38,015	7,696	8,263	29,752	18,383	7,709	6,524	5,399
Connecticut	38,879	11,104	12,772	26,106	16,922	12,856	7,378	1,723
Delaware	6,623	7,585	671	5,952	4,224	366	1,435	598
District of Columbia	47,203	79,757	6,732	40,471	5,473	16,541	6,163	19,027
Florida	149,872	8,177	20,175	129,697	101,535	16,625	20,226	11,486
Georgia	74,165	7,657	14,176	59,988	38,462	11,069	14,569	10,065
Hawaii	15,009	11,651	6,107	8,902	6,138	2,456	2,283	4,133
Idaho	11,227	7,368	742	10,485	6,044	2,003	2,133	1,047
Illinois	100,672	7,803	11,307	89,365	57,546	13,197	22,737	7,192
Indiana	52,813	8,282	9,509	43,304	31,844	8,922	8,857	3,189
Iowa	23,927	7,969	1,596	22,332	15,512	1,870	5,057	1,488
Kansas	25,129	8,968	5,055	20,074	13,692	4,102	4,280	3,054
Kentucky	52,264	12,242	8,590	43,675	31,923	7,729	8,312	4,300
Louisiana	44,496	10,088	6,412	38,085	22,857	6,240	12,337	3,062
Maine	11,974	9,096	1,516	10,459	6,891	1,130	2,930	1,023
Maryland	77,905	13,829	17,295	60,610	30,036	25,602	10,528	11,739
Massachusetts	72,115	11,098	12,430	59,685	34,213	13,350	20,427	4,124
Michigan	82,933	8,290	7,393	75,540	50,795	8,612	19,205	4,322
Minnesota	38,246	7,326	2,726	35,519	22,849	3,363	9,230	2,804
Mississippi	30,098	10,242	5,883	24,215	15,545	5,539	6,790	2,224
Missouri	60,829	10,290	14,514	46,315	30,997	14,450	10,372	5,010
Montana	8,843	9,141	701	8,142	5,083	572	2,185	1,004
Nebraska	15,739	8,825	1,685	14,054	9,339	1,208	3,733	1,459
Nevada	17,260	6,638	2,303	14,957	9,801	2,701	3,107	1,651
New Hampshire	10,311	7,837	1,942	8,369	5,779	1,914	1,877	742
New Jersey	72,085	8,302	8,873	63,212	41,975	8,961	16,204	4,946
New Mexico	23,846	12,017	2,711	21,135	9,115	6,914	5,531	2,287
New York	174,071	8,931	12,222	161,849	94,833	13,732	54,421	11,085
North Carolina	70,203	7,612	9,742	60,461	41,309	5,794	15,165	7,934
North Dakota	7,323	11,415	734	6,589	4,237	552	1,660	872
Ohio	90,592	7,887	9,774	80,818	57,330	9,096	17,769	6,397
Oklahoma	31,758	8,719	4,833	26,925	18,862	2,853	6,216	3,828
Oregon	27,530	7,264	2,202	25,328	16,836	2,375	6,132	2,187
Pennsylvania	121,551	9,764	16,368	105,183	73,866	18,294	21,678	7,713
Rhode Island	9,841	9,365	1,187	8,654	5,702	865	2,441	833
South Carolina	38,832	8,668	7,490	31,342	21,764	7,621	6,422	3,025
South Dakota	8,552	10,634	795	7,758	5,249	653	1,794	855
Tennessee	58,672	9,441	5,047	53,625	31,321	9,876	14,188	3,288
Texas	210,005	8,633	63,546	146,458	92,405	60,703	38,300	18,597
Utah	17,117	6,255	3,346	13,771	8,007	3,030	3,536	2,544
Vermont	6,080	9,787	611	5,469	2,911	564	2,103	502
Virginia	118,527	15,256	52,155	66,372	40,183	53,868	8,776	15,699
Washington	56,436	8,617	10,780	45,656	28,097	10,386	11,023	6,929
West Virginia	18,002	9,922	771	17,231	11,243	1,328	3,711	1,720
Wisconsin	40,137	7,132	3,989	36,148	24,859	4,487	8,431	2,358
Wyoming	5,969	11,207	515	5,455	2,431	529	2,422	588

¹ Based on U.S. Census Bureau estimated resident population as of July 1. ² Includes Island Areas, not shown separately.Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2008*, July 2009. See also <<http://www.census.gov/gov/cffr/index.html>>.

Table 478. Internal Revenue Gross Collections by Type of Tax: 2005 to 2009

[2,269 represents \$2,269,000,000,000. For years ending September 30. See text, this section, for information on taxes]

Type of tax	Gross collections (bil. dol.)					Percent of total				
	2005	2006	2007	2008	2009	2005	2006	2007	2008	2009
United States, total	2,269	2,519	2,692	2,745	2,345	100.0	100.0	100.0	100.0	100.0
Individual income taxes	1,108	1,236	1,366	1,400	1,175	48.8	49.1	50.8	51.0	50.1
Withheld by employers	787	849	929	971	881	34.7	33.7	34.5	35.4	37.6
Tax payments ¹	321	387	438	430	295	14.1	15.4	16.3	15.7	12.6
Estate and trust income tax	(NA)	(NA)	(NA)	26	15	(NA)	(NA)	(NA)	0.9	0.6
Employment taxes	771	815	850	883	858	34.0	32.4	31.6	32.2	36.6
Old-age and disability insurance	760	803	838	871	847	33.5	31.9	31.1	31.7	36.1
Unemployment insurance	7	8	7	7	7	0.3	0.3	0.3	0.3	0.3
Railroad retirement	5	5	5	5	5	0.2	0.2	0.2	0.2	0.2
Corporation income taxes	307	381	396	354	225	13.5	15.1	14.7	12.9	9.6
Estate and gift taxes	24	27	25	27	22	1.0	1.1	0.9	1.0	0.9
Excise taxes	57	58	53	52	47	2.5	2.3	2.0	1.9	2.0

NA Not available. ¹ Includes estimated income tax collections and payments made with tax filings. Also includes estate and trust income tax for 2004–2007.

Source: U.S. Internal Revenue Service, *IRS Data Book* (Publication 55B), annual. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 479. Individual Income Tax Returns Filed—Examination Coverage: 1995 to 2009[114,683 represents 114,683,000. See the annual *IRS Data Book* (Publication 55B) for a detailed explanation]

Year	Returns filed ¹ (1,000)	Returns examined		Total recommended additional tax ³ (1,000)	Average recommended additional tax per return (dollars) ³
		Total ² (1,000)	Percent coverage		
1995	114,683	1,919	1.7	7,756,954	4,041
1997	118,363	1,519	1.3	8,363,918	5,505
1998	120,342	1,193	1.0	6,095,698	5,110
1999	122,547	1,100	0.9	4,458,474	4,052
2000	124,887	618	0.5	3,388,905	5,486
2001	127,097	732	0.6	3,301,860	4,512
2002	129,445	744	0.6	3,636,486	4,889
2003	130,341	849	0.7	4,559,902	5,369
2004	130,134	997	0.8	6,201,693	6,220
2005	130,577	1,199	0.9	13,355,087	11,138
2006	132,276	1,284	1.0	13,045,221	10,160
2007	134,543	1,385	1.0	15,705,155	11,343
2008	137,850	1,392	1.0	12,462,770	8,956
2009 ⁴	138,950	1,426	1.0	14,940,892	10,478

¹ Returns generally filed in previous calendar year. ² Includes taxpayer examinations by correspondence. ³ For 1995 to 1997, amount includes associated penalties. ⁴ Excludes returns filed by individuals only to receive an Economic Stimulus Payment and who had no other reason to file.

Source: U.S. Internal Revenue Service, *IRS Data Book* (Publication 55B), annual. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 480. Federal Individual Income Tax Returns—Adjusted Gross Income, Taxable Income, and Total Income Tax: 2006 and 2007

[138,395 represents 138,395,000. For tax years. Based on a sample of returns, see source and Appendix III]

Year	2006		2007		Percent change in amount, 2006–07
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	
Adjusted gross income (less deficit)	138,395	8,030,843	142,979	8,687,719	8.2
Exemptions ¹	275,257	891,912	282,613	943,171	5.7
Taxable income	106,667	5,579,145	110,533	6,063,264	8.7
Total income tax	92,741	1,023,920	96,270	1,115,602	9.0
Alternative minimum tax	3,967	21,565	4,109	24,110	11.8

¹ The number of returns columns represent the number of exemptions.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 481. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI) by Selected Source of Income and Income Class: 2007

[In millions of dollars (8,687,719 represents \$8,687,719,000,000), except as indicated. For the tax year. Minus sign (–) indicates net loss was greater than net income. Based on sample; see Appendix III]

Item	Total ¹	Under	\$10,000	\$20,000	\$30,000	\$40,000	\$50,000	\$100,000
		\$10,000	to	to	to	to	to	and
		\$19,999	\$29,999	\$39,999	\$49,999	\$99,999		over
Number of all returns (1,000)	142,979	25,953	22,976	18,969	14,741	11,151	31,195	17,993
Adjusted gross income ²	8,687,719	11,673	342,106	470,883	512,920	499,464	2,210,446	4,640,226
Salaries and wages	5,842,270	117,238	259,234	388,428	425,047	407,111	1,722,349	2,522,862
Interest received	268,058	12,181	10,155	9,601	9,934	9,175	47,653	169,359
Dividends in AGI	237,052	5,231	4,385	4,523	4,350	4,991	30,848	182,724
Business, profession, net profit less loss	279,736	4,179	27,107	15,684	13,695	13,337	54,660	151,075
Sales of property, net gain less loss ³	912,013	11,064	3,720	4,398	4,494	5,340	40,936	842,060
Pensions and annuities in AGI	490,581	9,309	32,311	36,220	37,597	36,930	173,861	164,354
Rents and royalties, net income less loss ⁴	453,451	-59,296	-749	370	719	1,809	18,030	492,566

¹ Includes a small number of returns with no adjusted gross income. ² Includes other sources, not shown separately.

³ Includes sales of capital assets and other property; net gain less loss. ⁴ Excludes rental passive losses disallowed in the computation of AGI; net income less loss.

Source: U.S. Internal Revenue Service, *Statistics of Income*, fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 482. Federal Individual Income Tax Returns—Total and Selected Sources of Adjusted Gross Income: 2006 and 2007

[138,395 represents 138,395,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2006		2007		Change in amount, 2006–07	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Net change (mil. dol.)	Percent change
Adjusted gross income (less deficit) ¹	138,395	8,030,843	142,979	8,687,719	656,876	8.2
Salaries and wages	116,379	5,469,370	120,845	5,842,270	372,900	6.8
Taxable interest	62,401	222,707	64,505	268,058	45,351	20.4
Ordinary dividends	31,620	199,359	32,006	237,052	37,693	18.9
Qualified dividends	26,584	137,196	27,145	155,872	18,676	13.6
Business or profession net income (less loss)	21,656	281,527	22,629	279,736	-1,791	-0.6
Net capital gain	26,668	779,462	27,156	907,656	128,194	16.4
Capital gain distributions ²	14,511	59,417	15,714	86,397	26,980	45.4
Sales of property other than capital assets, net gain (less loss)	1,779	4,202	1,751	4,357	155	3.7
Sales of property other than capital assets, net gain	895	14,021	893	15,113	1,092	7.8
Taxable social security benefits	13,749	144,404	15,012	167,187	22,783	15.8
Total rental and royalty net income (less net loss) ³	9,988	23,427	10,334	20,639	-2,788	-11.9
Partnership and S corporation net income (less loss)	7,619	425,477	7,945	414,705	-10,772	-2.5
Estate and trust net income (less loss)	596	17,183	591	18,107	923	5.4
Farm net income (less loss)	1,958	-15,331	1,978	-14,693	638	4.2
Farm net income	552	7,684	556	9,931	2,247	29.2
Unemployment compensation	7,378	26,524	7,622	29,415	2,891	10.9
Taxable pensions and annuities	24,098	450,454	25,181	490,581	40,127	8.9
Taxable Individual Retirement Account distributions	9,965	124,706	10,683	147,959	23,254	18.6
Other net income (less loss) ⁴	(NA)	29,938	(NA)	36,140	6,202	20.7
Gambling earnings	1,871	27,902	2,009	30,139	2,237	8.0

NA Not available. ¹ Includes sources of income, not shown separately. ² Includes both Schedule D and non-Schedule D capital gain distributions. ³ Includes farm rental net income (less loss). ⁴ Other net income (less loss) represents data reported on Form 1040, line 21, except net operating loss, the foreign-earned income exclusion, and gambling earnings.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 483. Federal Individual Income Tax Returns—Net Capital Gains and Capital Gain Distributions From Mutual Funds: 1989 to 2007

[15,060 represents 15,060,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (-) indicates decrease]

Tax year	Net capital gain (less loss)				Capital gain distributions ²			
	Number of returns (1,000)	Current dollars (mil. dol.)	Constant (1982–1984) dollars ¹		Number of returns (1,000)	Current dollars (mil. dol.)	Constant (1982–1984) dollars ¹	
			Amount (mil. dol.)	Percent change			Amount (mil. dol.)	Percent change
1989.	15,060	145,631	117,444	-9.6	5,191	5,483	4,422	34.9
1990.	14,288	114,231	87,400	-25.6	5,069	3,905	2,988	-32.4
1991.	15,009	102,776	75,460	-13.7	5,796	4,665	3,425	14.6
1992.	16,491	118,230	84,269	11.7	5,917	7,426	5,293	54.5
1993.	18,409	144,172	99,773	18.4	9,998	11,995	8,301	56.8
1994.	18,823	142,288	96,011	-3.8	9,803	11,322	7,640	-8.0
1995.	19,963	170,415	111,821	16.5	10,744	14,391	9,443	23.6
1996.	22,065	251,817	160,495	43.5	12,778	24,722	15,757	66.9
1997.	24,240	356,083	221,859	38.2	14,969	45,132	28,120	78.5
1998.	25,690	446,084	273,671	23.4	16,070	46,147	28,311	0.7
1999.	27,701	542,758	325,785	19.0	17,012	59,473	35,698	26.1
2000.	29,521	630,542	366,169	12.4	17,546	79,079	45,923	28.6
2001.	25,956	326,527	184,375	-49.6	12,216	13,609	7,685	-83.3
2002.	24,189	238,789	132,734	-28.0	7,567	5,343	2,970	-61.4
2003.	22,985	294,354	159,975	20.5	7,265	4,695	2,552	-14.1
2004.	25,267	473,662	250,747	56.7	10,733	15,336	8,119	218.1
2005.	26,196	668,015	342,046	36.4	13,393	35,581	18,219	124.4
2006.	26,668	779,462	386,638	13.0	14,511	59,417	29,473	61.8
2007.	27,156	907,656	437,758	13.2	15,714	86,397	41,669	41.4

¹ Constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982–84 = 100). See Table 724. ² Capital gain distributions are included in net capital gain (less loss). For 1989–1996, and 1999 and later years, capital gain distributions from mutual funds are the sum of the amounts reported on the Form 1040 and Schedule D. For 1997 and 1998, capital gain distributions were reported entirely on the Schedule D.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 484. Alternative Minimum Tax: 1986 to 2007

[609 represents 609,000. For tax years. Based on a sample of returns, see source and Appendix III]

Tax year	Highest statutory alternative minimum tax rate (percent)	Alternative minimum tax		Tax year	Highest statutory alternative minimum tax rate (percent)	Alternative minimum tax	
		Number of returns (1,000)	Amount (mil. dol.)			Number of returns (1,000)	Amount (mil. dol.)
1986.	20	609	6,713	1997.	28	618	4,005
1987.	21	140	1,675	1998.	¹ 28	853	5,015
1988.	21	114	1,028	1999.	¹ 28	1,018	6,478
1989.	21	117	831	2000.	¹ 28	1,304	9,601
1990.	21	132	830	2001.	¹ 28	1,120	6,757
1991.	24	244	1,213	2002.	¹ 28	1,911	6,854
1992.	24	287	1,357	2003.	¹ 28	2,358	9,470
1993.	28	335	2,053	2004.	¹ 28	3,096	13,029
1994.	28	369	2,212	2005.	¹ 28	4,005	17,421
1995.	28	414	2,291	2006.	¹ 28	3,967	21,565
1996.	28	478	2,813	2007.	¹ 28	4,109	24,110

¹ Top rate on most long-term capital gains was 20 percent; beginning 2003, the rate was 15 percent.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, fall issue. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 485. Federal Individual Income Tax Returns—Sources of Net Losses Included in Adjusted Gross Income: 2005 to 2007

[5,308 represents 5,308,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2005		2006		2007	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)
Total net losses	(NA)	319,587	(NA)	343,271	(NA)	390,035
Business or profession net loss	5,308	45,016	5,447	48,738	5,697	54,849
Net capital loss ¹	10,023	22,137	8,642	18,752	7,558	16,508
Net loss, sales of property other than capital assets	877	9,180	884	9,819	858	10,756
Total rental and royalty net loss ²	4,554	43,988	4,658	49,927	4,886	56,288
Partnership and S corporation net loss	2,539	89,694	2,597	102,747	2,799	132,696
Estate and trust net loss	36	1,654	45	1,942	47	2,505
Farm net loss	1,371	20,653	1,406	23,015	1,422	24,625
Net operating loss ³	863	79,452	917	80,796	923	86,369
Other net loss ⁴	346	7,811	347	7,535	228	5,438

NA Not available. ¹ Includes only the portion of capital losses allowable in the calculation of adjusted gross income. Only \$3,000 of net capital loss per return (\$1,500 for married filing separately) are allowed to be included in negative total income. Any excess is carried forward to future years. ² Includes farm rental net loss. ³ Net operating loss is a carryover of the loss from a business when taxable income from a prior year was less than zero. ⁴ Other net loss represents losses reported on Form 1040, line 21, except net operating loss and the foreign-earned income exclusion.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 486. Federal Individual Income Tax Returns—Number, Income Tax, and Average Tax by Size of Adjusted Gross Income: 2000 and 2007

[129,374 represents 129,374,000. Based on sample of returns; see Appendix III]

Size of adjusted gross income	Number of returns (1,000)		Adjusted gross income (AGI) (bil. dol.)		Income tax total ¹ (bil. dol.)		Taxes as a percent of AGI (for taxable returns only)		Average tax (for taxable returns only) (dol.)	
	2000	2007	2000	2007	2000	2007	2000	2007	2000	2007
Total	129,374	142,979	6,365	8,688	981	1,116	16	14	10,129	11,590
Less than \$1,000 ²	2,966	3,687	-58	-110	-	-	(X)	-2	648	2,959
\$1,000 to \$2,999	5,385	4,853	11	10	-	-	7	3	134	67
\$3,000 to \$4,999	5,599	5,298	22	21	-	-	4	4	179	174
\$5,000 to \$6,999	5,183	4,839	31	29	1	-	5	2	297	121
\$7,000 to \$8,999	4,972	4,965	40	40	1	-	4	3	331	254
\$9,000 to \$10,999	5,089	4,650	51	47	1	-	5	2	470	225
\$11,000 to \$12,999	4,859	4,814	58	58	2	1	6	3	704	348
\$13,000 to \$14,999	4,810	4,760	67	67	3	1	6	4	883	507
\$15,000 to \$16,999	4,785	4,546	76	73	3	1	7	4	1,052	673
\$17,000 to \$18,999	4,633	4,345	83	78	4	2	7	5	1,279	842
\$19,000 to \$21,999	6,502	6,327	133	130	7	4	8	5	1,565	1,060
\$22,000 to \$24,999	5,735	5,808	135	136	8	5	8	6	1,815	1,367
\$25,000 to \$29,999	8,369	9,005	229	247	16	10	8	6	2,248	1,783
\$30,000 to \$39,999	13,548	14,741	471	513	40	28	9	7	3,094	2,428
\$40,000 to \$49,999	10,412	11,151	466	499	46	34	10	8	4,462	3,441
\$50,000 to \$74,999	17,076	19,451	1,045	1,196	116	97	11	9	6,824	5,289
\$75,000 to \$99,999	8,597	11,744	738	1,015	100	94	14	9	11,631	8,117
\$100,000 to \$199,999	8,083	13,458	1,066	1,793	184	229	17	13	22,783	17,089
\$200,000 to \$499,999	2,136	3,492	614	1,005	146	196	24	20	68,628	56,397
\$500,000 to \$999,999	396	651	269	441	76	103	28	23	192,092	158,858
\$1,000,000 or more	240	392	817	1,401	226	310	28	22	945,172	792,395

- Represents or rounds to zero. X Not applicable. ¹ Consists of income tax after credits (including alternative minimum tax). ² In addition to low income taxpayers, this size class (and others) includes taxpayers with "tax preferences," not reflected in adjusted gross income or taxable income which are subject to the "alternative minimum tax" (included in total income tax).

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, quarterly and fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 487. Federal Individual Income Tax Returns—Selected Itemized Deductions and the Standard Deduction: 2006 and 2007

[49,124 represents 49,124,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (-) indicates decrease]

Item	2006		2007		Percent change, 2006-07	
	Number of returns ¹ (1,000)	Amount (mil. dol.)	Number of returns ¹ (1,000)	Amount (mil. dol.)	Number of returns ¹ (percent)	Amount (percent)
Total itemized deductions before limitation . . .	49,124	1,264,390	50,544	1,372,138	2.9	8.5
Medical and dental expenses after 7.5 percent AGI limitation	10,209	70,704	10,520	76,347	3.0	8.0
Taxes paid ²	48,661	432,774	50,119	465,881	3.0	7.6
State and local income taxes	35,666	246,382	36,683	269,351	2.9	9.3
State and local general sales taxes	11,249	18,924	11,936	18,522	6.1	-2.1
Interest paid ³	40,285	470,475	41,283	524,790	2.5	11.5
Home mortgage interest	39,831	443,152	40,777	491,432	2.4	10.9
Charitable contributions ⁴	41,438	186,647	41,119	193,604	-0.8	3.7
Other than cash contributions	24,748	52,631	23,854	58,747	-3.6	11.6
Casualty and theft losses	206	5,136	107	2,337	-48.1	-54.5
Miscellaneous deductions after 2-percent AGI limitation	12,314	76,666	12,734	85,218	3.4	11.2
Total unlimited miscellaneous deductions	1,606	21,988	1,692	23,961	5.4	9.0
Itemized deductions in excess of limitation	6,789	35,152	7,131	39,102	5.0	11.2
Total itemized deductions after limitation	49,124	1,229,237	50,544	1,333,037	2.9	8.4
Total standard deduction	86,584	607,464	90,511	654,182	4.5	7.7
Total deductions (after itemized deduction limitation)	135,707	1,836,701	141,055	1,987,218	3.9	8.2

¹ Returns with no adjusted gross income are excluded from the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers. ² Includes real estate taxes, personal property taxes, and other taxes not shown separately. ³ Includes investment interest and deductible mortgage "points" not shown separately. ⁴ For more information See Table 582.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 488. Federal Individual Income Tax Returns—Statutory Adjustments: 2006 and 2007

[33,981 represents 33,981,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (-) indicates decrease]

Item	2006		2007		Percent change in amount, 2006-07
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	
Total statutory adjustments	33,981	113,845	36,050	123,020	8.1
Payments to an Individual Retirement Account	3,231	12,534	3,300	12,877	2.7
Educator expenses deduction	3,167	806	3,654	926	14.9
Moving expenses adjustment	1,083	3,159	1,119	2,903	-8.1
Student loan interest deduction	8,541	6,157	9,091	7,464	21.2
Tuition and fees deduction	4,016	9,621	4,543	10,579	10.0
Self-employment tax deduction	17,075	23,925	17,840	24,760	3.5
Self-employment health insurance deduction	3,804	20,303	3,839	21,283	4.8
Payments to a self-employed retirement (Keogh) plan	1,228	22,012	11,191	22,262	1.1
Forfeited interest penalty	1,164	430	1,164	353	-17.9
Alimony paid	585	9,116	600	9,497	4.2
Other adjustment ¹	(NA)	1,245	(NA)	1,415	13.7

NA Not available. ¹ Includes foreign housing adjustment, Medical Savings Accounts deduction, jury duty pay deduction, and other adjustments for 2006 and 2007.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 489. Federal Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 2007

[50,544 represents 50,544,000. Based on a sample of returns, see Appendix III]

Item	Unit	Adjusted gross income class								
		Total	Under	\$10,000	\$20,000	\$30,000	\$40,000	\$50,000	\$100,000	and over
			\$10,000	to \$19,999	to \$29,999	to \$39,999	to \$49,999	to \$99,999		
Returns with itemized deductions:										
Number of returns ^{1,2}	1000	50,544	905	2,267	3,254	4,308	4,529	19,305	15,976	
Amount ^{1,2}	Mil. dol.	1,333,037	14,431	34,532	49,674	67,360	74,965	387,273	704,802	
Medical and dental expenses: ³										
Returns	1000	10,520	555	1,314	1,326	1,448	1,206	3,588	1,083	
Amount	Mil. dol.	119,154	4,362	11,331	11,434	12,275	11,722	43,098	24,932	
Taxes paid:										
Returns ²	1000	50,119	852	2,190	3,178	4,246	4,482	19,218	15,953	
Amount, total	Mil. dol.	465,881	2,495	6,052	9,714	14,429	17,451	112,245	303,495	
State and local income taxes: ⁴										
Returns	1000	48,619	739	1,985	2,998	4,064	4,302	18,773	15,759	
Amount	Mil. dol.	287,874	617	1,493	3,283	5,753	7,795	57,508	211,426	
Real estate taxes:										
Returns	1000	43,604	642	1,640	2,358	3,365	3,631	17,014	14,953	
Amount	Mil. dol.	166,885	1,797	4,260	5,793	8,045	8,892	50,916	87,182	
Interest paid:										
Returns	1000	41,283	615	1,454	2,262	3,235	3,559	16,381	13,776	
Amount	Mil. dol.	524,790	6,616	13,671	20,904	29,578	33,818	174,638	245,565	
Home mortgage interest:										
Returns	1000	40,777	606	1,431	2,236	3,214	3,539	16,278	13,472	
Amount	Mil. dol.	491,432	6,509	13,472	20,503	29,140	33,270	171,927	216,611	
Charitable contributions:										
Returns	1000	41,119	508	1,417	2,205	3,079	3,368	15,910	14,632	
Amount	Mil. dol.	193,603	563	2,457	4,376	6,453	7,291	41,774	130,690	
Unreimbursed employee business expenses:										
Returns	1000	16,479	86	363	919	1,428	1,591	7,242	4,850	
Amount	Mil. dol.	82,106	345	1,792	4,785	7,505	8,259	33,620	25,800	
Returns with statutory adjustments:										
Number of returns ²	1000	36,050	4,580	4,404	3,453	3,261	2,992	9,971	7,390	
Amount of adjustments	Mil. dol.	123,020	6,526	6,287	6,227	6,322	6,857	26,356	64,445	
Payments to IRAs: ⁴										
Returns	1000	3,300	85	206	340	367	358	1,217	728	
Amount	Mil. dol.	12,877	225	502	990	1,161	1,236	4,804	3,958	
Deduction for self-employment tax:										
Returns	1000	17,840	3,380	3,015	1,618	1,303	1,136	3,848	3,541	
Amount	Mil. dol.	24,760	1,486	2,344	1,593	1,412	1,372	5,372	11,181	
Self-employment health insurance:										
Returns	1000	3,839	368	361	333	287	280	890	1,319	
Amount	Mil. dol.	21,283	1,365	1,305	1,280	1,274	1,223	4,520	10,316	
Payments to Keogh plans:										
Returns	1000	1,191	18	22	28	30	37	243	813	
Amount	Mil. dol.	22,262	92	131	114	189	346	2,126	19,265	

¹ After limitations. ² Includes other deductions and adjustments, not shown separately. ³ Before limitation. ⁴ State and local taxes include income taxes and sales taxes.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 490. Federal Individual Income Tax Returns—Selected Tax Credits: 2005 to 2007

[42,246 represents 42,246,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2005		2006		2007	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)
Total tax credits ¹	42,246	55,316	46,092	58,939	48,091	63,779
Child care credit	6,501	3,462	6,467	3,487	6,492	3,483
Earned income credit ²	2,896	745	2,960	797	3,420	934
Foreign tax credit	5,398	9,362	6,418	10,958	7,643	15,435
General business credit	251	878	387	1,302	231	846
Minimum tax credit	290	1,081	359	1,032	395	1,035
Child tax credit ³	25,951	32,048	25,742	31,742	25,889	31,556
Education credits	7,057	6,120	7,725	7,022	7,435	6,910
Retirement savings contribution credit	5,294	945	5,192	894	5,862	977

¹ Includes credits not shown separately. ² Represents portion of earned income credit used to offset income tax before credits.

³ Excludes refundable portion.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 491. Federal Individual Income Tax Returns by State: 2007

[154,708 represents 154,708,000. For tax year. Data will not agree with data in other tables due to differing survey methodology used to derive state data]

State	Total number of returns (1,000)	Adjusted gross income (mil. dol.)			Itemized deductions (mil. dol.)				Income tax (mil. dol.)
		Total ¹	Salaries and wages	Net capital gain ²	State and local income tax			Mortgage interest paid	
					Total ¹	Real estate taxes	Mortgage interest paid		
U.S.	154,708	8,564,745	5,857,279	819,566	1,354,091	274,719	169,443	542,643	1,112,906
AL	2,354	102,787	71,928	7,148	13,142	2,322	641	5,164	11,572
AK	371	19,988	13,857	1,058	1,959	23	299	1,046	2,570
AZ	2,899	154,964	105,416	14,854	27,127	4,023	1,993	13,532	18,461
AR	1,393	54,796	38,951	3,453	7,028	1,653	338	2,178	6,073
CA	17,601	1,109,534	748,654	118,595	235,683	54,337	24,827	107,531	148,426
CO	2,455	151,057	100,657	17,161	24,295	4,685	1,857	12,112	19,593
CT	1,868	158,353	102,564	21,006	25,110	6,956	4,314	8,923	26,619
DE	455	25,626	17,596	2,044	3,971	859	297	1,772	3,112
DC	316	23,740	14,963	3,209	4,407	1,337	276	1,523	3,736
FL	9,688	530,465	316,464	77,024	80,377	2,614	11,278	36,947	72,449
GA	4,560	230,079	166,296	17,928	41,257	8,161	3,708	17,157	27,393
HI	694	35,510	23,977	2,881	5,978	1,251	315	2,906	3,998
ID	722	33,553	22,380	3,445	5,602	1,215	420	2,342	3,608
IL	6,559	392,665	267,880	38,792	56,849	8,421	10,518	23,185	54,217
IN	3,243	150,942	109,317	9,067	18,995	4,046	1,990	7,165	17,043
IA	1,539	71,961	50,471	4,296	9,167	2,149	993	2,905	7,851
KS	1,401	72,231	50,127	5,108	9,479	2,298	1,051	3,033	8,656
KY	2,137	88,681	63,239	5,438	12,031	3,178	936	4,220	9,515
LA	2,146	92,468	66,880	5,073	10,412	1,861	457	3,680	10,691
ME	730	31,232	21,374	2,478	4,630	1,179	628	1,669	3,284
MD	2,943	194,552	137,671	15,614	40,720	10,658	4,045	16,248	25,045
MA	3,462	243,829	161,987	28,518	37,955	9,850	5,538	14,555	36,134
MI	5,022	246,805	173,839	14,438	37,547	6,286	5,885	15,149	28,555
MN	2,734	156,772	110,901	11,664	26,405	6,579	2,946	11,122	19,321
MS	1,441	52,429	38,382	2,689	7,056	1,132	356	2,076	5,249
MO	3,011	141,955	99,256	9,755	20,163	4,548	2,045	7,426	16,516
MT	514	22,344	14,015	2,332	3,256	703	298	1,201	2,412
NE	918	44,820	31,075	3,930	6,115	1,349	825	1,850	5,148
NV	1,348	80,657	51,402	11,616	14,945	427	1,187	7,482	10,630
NH	724	42,846	29,979	4,366	5,820	455	1,387	2,612	5,527
NJ	4,577	329,024	233,513	26,108	60,975	14,747	12,946	20,722	48,589
NM	980	42,803	28,876	3,375	5,423	936	397	2,337	4,759
NY	9,919	676,036	434,170	91,076	115,145	40,286	16,873	31,952	104,833
NC	4,602	219,982	154,464	16,140	35,697	9,694	3,042	13,761	24,971
ND	344	15,749	10,526	1,001	1,357	205	190	425	1,809
OH	6,119	282,439	202,482	16,196	39,853	10,689	5,308	14,241	32,353
OK	1,772	82,317	54,687	7,175	10,578	2,221	711	3,089	9,911
OR	1,911	96,393	63,240	8,559	18,549	4,733	1,953	7,420	10,757
PA	6,697	346,909	240,538	26,535	46,062	10,253	7,401	16,275	43,829
Ri	568	29,958	20,660	2,505	4,852	1,084	804	1,910	3,677
SC	2,257	98,962	68,050	7,855	15,430	3,337	969	5,869	10,622
SD	417	19,186	12,206	1,817	1,691	60	200	632	2,364
TN	3,162	143,315	101,746	11,893	16,524	452	1,444	7,508	17,283
TX	11,279	606,393	429,068	54,363	63,575	1,154	11,049	24,066	82,113
UT	1,190	63,719	44,150	6,069	12,112	2,308	809	4,772	6,842
VT	345	16,859	10,986	1,817	2,259	517	420	814	1,908
VA	4,016	246,080	174,228	19,359	43,319	8,886	4,651	20,532	31,527
WA	3,371	206,825	136,978	23,742	29,800	700	3,943	15,975	27,185
WV	926	34,353	24,834	1,571	3,152	835	172	1,134	3,530
WI	2,958	149,072	105,343	10,440	23,063	5,848	3,957	7,916	17,118
WY	284	18,951	10,493	3,551	1,836	110	121	729	2,750
Other ³	1,765	81,775	74,546	13,440	5,358	1,111	436	1,852	10,775

¹ Includes other items, not shown separately. ² Less loss. ³ Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside of Puerto Rico or with income earned as U.S. government employees.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Spring issues. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 492. Federal Individual Income Tax—Tax Liability and Effective and Marginal Tax Rates for Selected Income Groups: 2000 to 2009

[Refers to income after exclusions but before deductions for itemized or standard deductions and for personal exemptions. Tax liability is after reductions for tax credits. As a result of the tax credits, tax liability can be negative, which means that the taxpayer receives a payment from the government. The effective rate represents tax liability, which may be negative as a result of the tax credits, divided by stated income. The marginal tax rate is the percentage of the first additional dollar of income which would be paid in income tax. Tax credits which increase with income can result in negative marginal tax rates. Computations assume itemized deductions (in excess of floors) of 18 percent of adjusted gross income or the standard deduction, whichever is greater. All income is assumed to be from wages and salaries. Does not include social security and Medicare taxes imposed on most wages and salaries]

Adjusted gross income	2000	2005	2006	2007	2008 ¹	2009
TAX LIABILITY (dol.)						
Single person, no dependents:						
\$5,000	² -353	² -383	² -383	² -383	^{1,2} -683	^{2,5} -693
\$10,000	² 391	² 46	² -7	² -73	^{1,2} -415	^{2,5} -598
\$20,000	1,920	1,405	1,355	1,296	¹ 656	⁵ 780
\$30,000	3,270	2,845	2,818	2,789	¹ 2,156	⁵ 2,280
\$40,000	4,988	4,075	4,048	4,019	¹ 3,394	⁵ 3,555
\$50,000	7,284	6,115	5,983	5,824	¹ 5,119	⁵ 5,125
\$75,000	13,024	11,240	11,108	10,949	¹ 10,244	⁵ 10,250
\$100,000	19,233	16,571	16,368	16,119	¹ 15,969	⁵ 15,775
Married couple, two dependents, with one spouse working:						
\$5,000	-2,000	² -2,000	² -2,000	² -2,000	^{1,2} -3,200	-2,610
\$10,000	-3,888	² -4,000	² -4,000	² -4,000	^{1,2,4} -5,425	-5,670
\$20,000	-2,349	^{2,4} -4,986	^{2,4} -5,169	^{2,5} -5,404	^{1,2,4} -7,484	-7,828
\$30,000	475	^{2,3,4} -2,810	^{2,3,4} -3,108	^{2,4,5} -3,490	^{1,2,3,4} -5,143	-5,621
\$40,000	2,218	^{3,4} -150	^{3,4} -280	^{4,5} -428	^{1,2,3,4} -2,637	-2,515
\$50,000	3,470	³ 1,350	³ 1,200	⁴ 1,073	^{1,3} -838	-35
\$75,000	7,384	³ 4,575	³ 4,490	⁴ 4,403	^{1,3} 2,523	3,400
\$100,000	13,124	³ 8,630	³ 8,315	⁴ 7,948	^{1,3} 5,888	6,475
EFFECTIVE RATE (percent)						
Single person, no dependents:						
\$5,000	-7.1	² -7.7	² -7.7	² -7.7	^{1,2} -13.7	^{2,5} -13.9
\$10,000	3.9	² 0.5	² -0.1	² -0.7	^{1,2} -4.2	^{2,5} -6
\$20,000	9.6	7.0	6.8	6.5	¹ 3.3	⁵ 3.9
\$30,000	10.9	9.5	9.4	9.3	¹ 7.2	⁵ 7.6
\$40,000	12.5	10.2	10.1	10.1	¹ 8.5	⁵ 8.9
\$50,000	14.6	12.2	12.0	11.6	¹ 10.2	⁵ 10.3
\$75,000	17.4	15	14.8	14.6	¹ 13.7	⁵ 13.7
\$100,000	19.2	16.6	16.4	16.1	16.0	15.8
Married couple, two dependents, with one spouse working:						
\$5,000	² -40.0	² -40.0	² -40.0	² -40.0	^{1,2} -64	^{2,4,5} -52.2
\$10,000	² -38.9	² -40.0	² -39.3	² -40.0	^{1,2,4} -54.3	^{2,4,5} -56.7
\$20,000	^{2,3} -11.7	^{2,4} -24.9	^{2,4} -21.2	^{2,5} -27.0	^{1,2,4} -37.4	^{2,4,5} -39.1
\$30,000	^{2,3} 1.6	^{2,3,4} -9.4	^{2,3,4} -4.3	^{2,4,5} -11.6	^{1,2,3,4} -17.1	^{2,3,4,5} -18.7
\$40,000	³ 5.5	^{3,4} -0.4	^{3,4} 1.6	^{4,5} -1.1	^{1,2,3,4} -6.6	^{2,3,4,5} -6.3
\$50,000	³ 6.9	³ 2.7	³ 2.2	⁴ 2.1	^{1,3} -1.7	^{3,5} -0.1
\$75,000	³ 9.8	³ 6.1	³ 6.9	⁴ 5.9	^{1,3} 3.4	^{3,5} 4.5
\$100,000	³ 13.1	³ 8.6	³ 10.4	⁴ 7.9	^{1,3} 5.9	^{3,5} 6.5
MARGINAL TAX RATE (percent)						
Single person, no dependents:						
\$5,000	-	² -7.7	² -7.7	² -7.7	² -7.7	^{2,5} -13.9
\$10,000	² 22.7	² 17.7	² 17.7	² 17.7	² 17.7	² 17.7
\$20,000	15.0	15.0	15.0	15.0	15.0	15.0
\$30,000	15.0	15.0	15.0	15.0	15.0	15.0
\$40,000	28.0	15.0	15.0	15.0	15.0	15.0
\$50,000	28.0	25.0	25.0	25.0	25.0	25.0
\$75,000	28.0	25.0	25.0	25.0	25.0	¹⁵ 27.0
\$100,000	31.0	28.0	28.0	28.0	25.0	25.0
Married couple, two dependents, with one spouse working:						
\$5,000	² -40.0	² -40.0	² -40.0	² -40.0	² -40.0	^{2,4,5} -61.2
\$10,000	-	² -40.0	² -40.0	² -40.0	^{2,4} -55	^{2,4,5} -61.2
\$20,000	^{2,3} 21.1	^{2,4} 6.1	^{2,4} 6.1	^{2,5} 6.1	^{2,4} 6.1	-
\$30,000	² 36.1	^{2,3,4} 31.1	^{2,3,4} 31.1	^{2,4,5} 31.1	^{2,3,4} 31.1	² 31.1
\$40,000	15.0	^{3,4} 15	^{3,4} 15	^{4,5} 15	^{2,3,4} 31.1	² 31.1
\$50,000	15.0	15.0	15.0	15.0	15.0	15.0
\$75,000	28.0	15.0	15.0	15.0	15.0	15.0
\$100,000	28.0	25.0	25.0	25.0	25.0	15.0

- Represents zero. ¹ Includes effect of the Recovery Rebate paid in 2008 under the Economic Stimulus Act of 2008 (P.L. 110-185). ² Includes effect from the refundable earned income credit. ³ Includes effect from the child tax credit. ⁴ Includes effect from the additional (refundable) child tax credit. ⁵ Includes effect from the (refundable) Making Work Pay tax credit.

Source: U.S. Department of the Treasury, Office of Tax Analysis, unpublished data.

Table 493. Federal Individual Income Tax—Current Income Equivalent to 2000 Constant Income for Selected Income Groups: 2000 to 2009

[Constant 2000 incomes calculated by using the U.S. Bureau of Labor Statistics Consumer Price Index for Urban Consumers (CPI-U); see Table 724, Section 14. See also headnote, Table 492]

Adjusted gross income (constant 2000 dollars)	2000	2005	2006	2007	2008 ¹	2009
REAL INCOME EQUIVALENT (dol.)						
\$5,000	5,000	5,670	5,850	6,020	6,250	6,230
\$10,000	10,000	11,340	11,710	12,040	12,500	12,460
\$20,000	20,000	22,680	23,410	24,080	25,010	24,920
\$30,000	30,000	34,020	35,120	36,120	37,510	37,380
\$40,000	40,000	45,370	46,830	48,160	50,010	49,830
\$50,000	50,000	56,710	58,540	60,200	62,520	62,290
\$75,000	75,000	85,060	87,800	90,310	93,770	93,440
\$100,000	100,000	113,410	117,070	120,410	125,030	124,590
TAX LIABILITY (dol.)						
Single person, no dependents:						
\$5,000	² -353	² -399	² -412	² -428	^{1,2} -738	^{2,5} -843
\$10,000	² 391	² 283	² 295	² 287	^{1,2} -29	^{2,5} -164
\$20,000	1,920	1,807	1,867	1,908	¹ 1,408	⁵ 1,518
\$30,000	3,270	3,339	3,447	3,542	¹ 3,087	⁵ 3,233
\$40,000	4,988	5,166	5,333	5,447	¹ 5,121	⁵ 5,090
\$50,000	7,284	7,491	7,733	7,915	¹ 7,685	⁵ 7,644
\$75,000	13,024	13,302	13,732	14,087	¹ 14,692	⁵ 14,399
\$100,000	19,233	19,649	20,287	20,805	¹ 21,705	⁵ 21,304
Married couple, 2 dependents						
with one spouse working:						
\$5,000	² -2,000	² -2,268	-2,340	² -2,408	^{1,2} -3,700	^{2,4,5} -3,363
\$10,000	² -3,888	^{2,4} -4,451	-4,598	² -4,760	^{1,2,4} -6,624	^{2,4,5} -7,176
\$20,000	^{2,3} -2,349	^{2,4} -4,823	-4,963	^{2,4} -5,157	^{1,2,3,4} -6,693	^{2,4,5} -7,091
\$30,000	^{2,3} 475	^{2,3,4} -1,561	-1,518	^{2,3,4} -1,589	^{1,2,3,4} -3,410	^{2,3,4,5} -3,329
\$40,000	³ 2,218	³ 656	745	^{3,4} 797	^{1,3} -836	^{3,5} -60
\$50,000	³ 3,470	³ 2,325	2,465	³ 2,582	^{1,3} 987	^{3,5} 1,809
\$75,000	³ 7,384	³ 5,812	6,064	³ 6,286	^{1,3} 4,831	^{3,5} 5,688
\$100,000	³ 13,124	³ 11,579	12,214	³ 12,682	^{1,3} 11,819	^{3,5} 12,216
EFFECTIVE TAX RATE (percent)						
Single person, no dependents:						
\$5,000	² -7.1	² -7.0	² -7.0	² -7.10	^{1,2} -11.8	^{2,5} -13.5
\$10,000	² 3.9	² 2.5	² 2.5	² 2.38	^{1,2} -0.2	^{2,5} -1.3
\$20,000	9.6	8.0	8.0	7.9	¹ 5.6	⁵ 6.1
\$30,000	10.9	9.8	9.8	9.8	¹ 8.2	⁵ 8.6
\$40,000	12.5	11.4	11.4	11.3	¹ 10.2	⁵ 10.2
\$50,000	14.6	13.2	13.2	13.1	¹ 12.3	⁵ 12.3
\$75,000	17.4	15.6	15.6	15.6	¹ 15.7	⁵ 15.4
\$100,000	19.2	17.3	17.3	17.3	¹ 17.4	⁵ 17.1
Married couple, 2 dependents						
with one spouse working:						
\$5,000	² -40	² -40	² -40	² -40	^{1,2} -59.2	^{2,4,5} -54
\$10,000	² -38.9	^{2,4} -39.3	^{2,4} -39.3	² -39.5	^{1,2,4} -53	^{2,4,5} -57.6
\$20,000	^{2,3} -11.7	^{2,4} -21.3	^{2,4} -21.2	^{2,4} -21.4	^{1,2,3,4} -26.8	^{2,4,5} -28.5
\$30,000	^{2,3} 1.6	^{2,3,4} -4.6	^{2,3,4} -4.2	^{2,3,4} -4.40	^{1,2,3,4} -9.1	^{2,3,4,5} -8.9
\$40,000	³ 5.5	³ 1.4	³ 1.6	^{3,4} 1.65	^{1,3} -1.7	^{3,5} -0.1
\$50,000	³ 6.9	³ 4.1	³ 4.2	³ 4.28	^{1,3} 1.6	^{3,5} 2.9
\$75,000	³ 9.8	³ 6.8	³ 6.9	³ 6.96	^{1,3} 5.2	^{3,5} 6.1
\$100,000	³ 13.1	³ 10.2	³ 10.4	³ 10.5	^{1,3} 9.5	^{3,5} 9.8
MARGINAL TAX RATE (percent)						
Single person, no dependents:						
\$5,000	-	-	-	-	-	⁵ -6.2
\$10,000	² 22.7	² 17.7	² 17.7	² 17.7	² 7.7	² 17.7
\$20,000	15.0	15.0	15.0	15.0	15.0	15.0
\$30,000	15.0	15.0	15.0	15.0	15.0	15.0
\$40,000	28.0	25.0	25.0	25.0	25.0	25.0
\$50,000	28.0	25.0	25.0	25.0	25.0	25.0
\$75,000	28.0	25.0	25.0	25.0	25.0	⁵ 27
\$100,000	31.0	28.0	28.0	28.0	28.0	28.0
Married couple, 2 dependents						
with one spouse working:						
\$5,000	² -40.0	² -40.0	² -40.0	² -40.0	² -40.0	^{2,4,5} -61.2
\$10,000	-	⁴ -15.0	⁴ -15.0	⁴ -15.0	⁴ -15.0	^{2,4,5} -61.2
\$20,000	^{2,3} 21.1	^{2,4} 6.1	^{2,4} 6.1	^{2,3,4} 6.1	^{2,3,4} 31.1	² 21.1
\$30,000	² 36.1	^{2,3,4} 31.1	^{2,3,4} 31.1	^{2,3,4} 31.1	^{2,3,4} 31.1	² 31.1
\$40,000	15.0	15.0	15.0	15.0	15.0	15.0
\$50,000	15.0	15.0	15.0	15.0	15.0	15.0
\$75,000	28.0	15.0	15.0	15.0	15.0	15.0
\$100,000	28.0	³ 30.1	³ 30.1	³ 30.1	³ 30.1	³ 30.1

- Represents zero. ¹ Includes effect of the Recovery Rebate paid in 2008 under the Economic Stimulus Act of 2008 (P.L. 110-185). ² Includes effect from the refundable earned income credit. ³ Includes effect from the child tax credit. ⁴ Includes effect from the additional (refundable) child tax credit. ⁵ Includes effect from the (refundable) Making Work Pay tax credit.

Source: U.S. Department of the Treasury, Office of Tax Analysis, unpublished data.

Table 494. Federal Civilian Employment and Annual Payroll by Branch: 1970 to 2009

[2,997 represents 2,997,000. For fiscal year ending in year shown. See text, Section 8. Includes employees in U.S. territories and foreign countries. Data represent employees in active-duty status, including intermittent employees. Annual employment figures are averages of monthly figures. Excludes Central Intelligence Agency, National Security Agency, and as of November 1984, the Defense Intelligence Agency; and as of October 1996, the National Imagery and Mapping Agency]

Year	Employment						Payroll (mil. dol.)					
	Total (1,000)	Percent of U.S. em- ployed ¹	Executive (1,000)		Legis- lative (1,000)	Judicial (1,000)	Total	Executive		Legis- lative	Judicial	
			Total	Defense				Total	Defense			
1970. . . .	² 2,997	3.81	2,961	1,263	29	7	27,322	26,894	11,264	338	89	
1975. . . .	2,877	3.35	2,830	1,044	37	10	39,126	38,423	13,418	549	154	
1980. . . .	² 2,987	3.01	2,933	971	40	14	58,012	56,841	18,795	883	288	
1985. . . .	3,001	2.80	2,944	1,080	39	18	80,599	78,992	28,330	1,098	509	
1990. . . .	² 3,233	2.72	3,173	1,060	38	23	99,138	97,022	31,990	1,329	787	
1995. . . .	2,943	2.36	2,880	852	34	28	118,304	115,328	31,753	1,598	1,379	
2002. . . .	2,699	1.98	2,635	671	31	34	136,611	132,893	28,845	1,781	1,938	
2003. . . .	2,743	1.99	2,677	669	31	34	143,380	139,506	29,029	1,908	1,966	
2004. . . .	2,714	1.95	2,649	668	30	34	148,037	144,134	29,128	1,977	1,927	
2005. . . .	2,709	1.91	2,645	671	30	34	152,222	148,275	29,331	2,048	1,900	
2006. . . .	2,700	1.87	2,636	676	30	34	160,570	156,543	29,580	2,109	1,918	
2007. . . .	2,695	1.85	2,632	674	30	33	161,394	157,010	29,025	2,119	2,265	
2008. . . .	2,730	1.88	2,666	682	30	34	167,166	162,675	29,749	2,162	2,328	
2009. . . .	2,804	2.00	2,740	714	30	34	174,804	170,349	30,995	2,203	2,252	

¹ Civilian employed only. See Table 584, Section 12. ² Includes temporary census workers.

Source: U.S. Office of Personnel Management, *Federal Civilian Workforce Statistics—Employment and Trends*, bimonthly, and unpublished data, <<http://www.opm.gov/feddata>>.

Table 495. Full-Time Federal Civilian Employment—Employees and Average Pay by Pay System: 2000 to 2009

[As of March 31 (1,671 represents 1,671,000). Excludes employees of Congress and federal courts, maritime seamen of U.S. Department of Commerce, and small number for whom rates were not reported. See text, this section, for explanation of general schedule and wage system]

Pay system	Employees (1,000)				Average annual pay (dol.)			
	2000	2007	2008	2009	2000	2007	2008	2009
Total, excluding postal . . .	1,671	1,845	1,885	1,798	50,429	65,825	69,061	63,678
General Schedule	1,216	1,330	1,265	1,083	49,428	65,856	68,674	59,330
Wage system	205	200	200	189	37,082	46,317	47,652	50,223
Other	250	315	420	526	66,248	78,134	80,444	77,433
Postal pay system ¹	788	685	663	623	37,627	48,752	50,294	52,510

¹ Source: Career employees—U.S. Postal Service, *Annual Report of the Postmaster General*. See also <<http://www.usps.com/financials/csp/welcme.html>>. Average pay—U.S. Postal Service, *Comprehensive Statement of Postal Operations*, annual.

Source: Except as noted, U.S. Office of Personnel Management, "Pay Structure of the Federal Civil Service," annual (publication discontinued) and unpublished data, <<http://www.opm.gov/feddata>>.

Table 496. Paid Civilian Employment in the Federal Government by State: 2000 and 2008

[As of December 31. In thousands (2,766 represents 2,766,000). Excludes Central Intelligence Agency, Defense Intelligence Agency, seasonal and on-call employees, and National Security Agency]

State	2000	2008	State	2000	2008	State	2000	2008
U.S. ¹	2,766	1,860	KY	30	22	OH	84	49
AL	48	38	LA	33	21	OK	43	34
AK	14	12	ME	13	10	OR	29	20
AZ	43	38	MD	130	117	PA	107	67
AR	20	14	MA	53	27	RI	10	7
CA	248	157	MI	58	28	SC	26	20
CO	51	37	MN	34	17	SD	9	8
CT	21	8	MS	24	19	TN	50	26
DE	5	3	MO	54	36	TX	162	130
DC	181	149	MT	11	10	UT	30	27
FL	113	84	NE	15	10	VT	6	4
GA	89	74	NV	13	11	VA	145	138
HI	23	23	NH	8	4	WA	62	51
IL	11	9	NJ	62	30	WV	18	18
IN	94	49	NM	25	24	WI	30	14
IA	37	22	NY	134	69	WY	6	5
IA	18	9	NC	57	39			
KS	25	16	ND	8	6			

¹ Includes employees outside the United States and in states not specified, not shown separately.

Source: U.S. Office of Personnel Management, "Employment by Geographic Area," biennial (publication discontinued) and unpublished data, <<http://www.opm.gov/feddata>>.

Table 497. Federal Civilian Employment by Branch and Agency: 1990 to 2009

[For years ending September 30. Annual averages of monthly figures. Excludes Central Intelligence Agency, National Security Agency; the Defense Intelligence Agency; and as of October 1996, the National Imagery and Mapping Agency]

Agency	1990	2000	2005	2007	2008	2009
Total, all agencies	3,128,267	2,708,101	2,708,753	2,694,929	2,730,040	2,803,909
Legislative Branch	37,495	31,157	30,303	29,573	29,919	29,997
Judicial Branch	23,605	32,186	33,690	32,921	33,682	33,754
Executive Branch	3,067,167	2,644,758	2,644,764	2,632,435	2,666,440	2,740,158
Executive Office of the President	1,731	1,658	1,736	1,719	1,717	1,723
Executive Departments	2,065,542	1,592,200	1,689,914	1,696,893	1,740,979	1,850,913
State	25,288	27,983	33,808	34,657	35,779	36,762
Treasury	158,655	143,508	114,194	111,577	111,335	110,686
Defense	1,034,152	676,268	670,790	673,722	682,142	714,483
Justice	83,932	125,970	105,102	106,946	107,970	111,214
Interior	77,679	73,818	73,599	70,256	70,515	71,536
Agriculture	122,594	104,466	104,989	99,629	98,720	97,803
Commerce ¹	69,920	47,652	38,927	40,163	41,339	74,305
Labor	17,727	16,040	15,599	15,855	16,269	16,316
Health & Human Services ²	123,959	62,605	60,944	61,217	62,344	65,389
Housing & Urban Development	13,596	10,319	10,086	9,718	9,599	9,636
Transportation ³	67,364	63,598	55,975	53,536	54,676	56,310
Energy	17,731	15,692	15,050	14,696	14,857	15,613
Education	4,771	4,734	4,429	4,146	4,210	4,097
Veterans Affairs	248,174	219,547	236,363	245,537	265,390	289,335
Homeland Security ³	(X)	(X)	149,977	155,397	165,839	177,428
Independent agencies ⁴	999,894	1,050,900	953,113	⁴ 933,833	923,744	887,522
Board of Governors Federal Reserve System	1,525	2,372	1,851	1,874	1,873	1,873
Environmental Protection Agency	17,123	18,036	17,964	19,153	18,127	18,301
Equal Employment Opportunity Commission	2,880	2,780	2,421	2,191	2,209	2,226
Federal Communications Commission	1,778	1,965	1,936	1,827	1,809	1,849
Federal Deposit Insurance Corporation	17,641	6,958	4,998	4,573	4,726	5,478
Federal Trade Commission	988	1,019	1,046	1,094	1,131	1,131
General Services Administration	20,277	14,334	12,685	12,099	11,929	12,157
National Archives & Records Administration	3,120	2,702	3,048	2,973	3,068	3,298
National Aeronautics & Space Administration	24,872	18,819	19,105	19,378	18,531	18,441
National Labor Relations Board	2,263	2,054	1,822	1,772	1,670	1,631
National Science Foundation	1,318	1,247	1,325	1,356	1,383	1,430
Nuclear Regulatory Commission	3,353	2,858	3,230	3,609	3,833	4,114
Office of Personnel Management	6,636	3,780	4,333	5,291	5,375	5,408
Peace Corps	1,178	1,065	1,064	1,077	1,035	978
Railroad Retirement Board	1,772	1,176	1,010	990	977	957
Securities & Exchange Commission	2,302	2,955	3,933	3,534	3,562	3,715
Small Business Administration	5,128	4,150	4,288	4,234	3,813	4,087
Smithsonian Institution	5,092	5,065	4,981	5,008	4,929	4,930
Social Security Administration ²	(X)	64,474	65,861	62,769	62,337	65,085
Tennessee Valley Authority	28,392	13,145	12,721	12,293	11,727	11,688
U.S. Information Agency	8,555	2,436	2,212	2,046	2,052	1,959
U.S. International Development Cooperation Agency	4,698	2,552	2,644	2,761	2,515	2,515
U.S. Postal Service	816,886	860,726	767,972	753,254	744,405	703,658

X Not applicable. ¹ Includes enumerators for the 1990 and 2000 census. ² Sizeable changes in 1995 due to the Social Security Administration which was separated from the Department of Health and Human Services to become an independent agency effective April 1995. ³ See text, Section 10, National Security and Veteran Affairs, concerning the development of the Department of Homeland Security. ⁴ Includes agencies with fewer than 1,000 employees in 2005, not shown separately.

Source: U.S. Office of Personnel Management, Federal Civilian Workforce Statistics—Employment and Trends, bimonthly. See <<http://www.opm.gov/feddata>>.

Table 498. Federal Employees—Summary Characteristics: 1990 to 2007

[As of September 30. In percent, except as indicated. For civilian employees, excluding U.S. Postal Service employees]

Characteristics	1990	1995	2000	2002	2003	2004	2005	2006	2007
Average age (years) ¹	42.3	44.3	46.3	46.5	46.7	46.8	46.9	46.9	47.0
Average length of service (years)	13.4	15.5	17.1	16.8	16.8	16.6	16.4	16.3	16.1
Retirement eligible: ²									
Civil Service Retirement System	8	10	17	23	27	30	33	37	41
Federal Employees Retirement System	3	5	11	11	12	13	13	13	13
Bachelor's degree or higher	35	39	41	41	41	42	43	43	45
Sex: Male	57	56	55	55	55	56	56	56	56
Female	43	44	45	45	45	44	44	44	44
Race and national origin:									
Total minorities	27.4	28.9	30.4	30.8	31.1	31.4	31.7	32.1	32.5
Black	16.7	16.8	17.1	17.0	17.0	17.0	17.0	17.2	17.3
Hispanic	5.4	5.9	6.6	6.9	7.1	7.3	7.4	7.5	7.6
Asian/Pacific Islander	3.5	4.2	4.5	4.7	4.8	5.0	5.1	5.1	5.4
American Indian/Alaska Native	1.8	2.0	2.2	2.2	2.1	2.1	2.1	2.1	2.1
Disabled	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Veterans preference	30.0	26.0	24.0	23.0	22.0	22.0	22.0	22.0	22.0
Vietnam era veterans	17.0	17.0	14.0	13.0	13.0	12.0	11.0	10.0	9.0
Retired military	4.9	4.2	3.9	4.4	4.6	4.9	5.4	5.7	6.0
Retired officers	0.5	0.5	0.5	0.7	0.8	0.9	1.0	1.1	1.2

¹ For full-time permanent employees. ² Represents full-time permanent employees under the Civil Service Retirement System (excluding hires since January 1984), and the Federal Employees Retirement System (since January 1984).

Source: U.S. Office of Personnel Management, Office of Workforce Information, *The Fact Book, Federal Civilian Workforce Statistics*, annual. See also <<http://www.opm.gov/feddata>>.

Table 499. Federal Executive Branch (Nonpostal) Employment by Race and National Origin: 1990 to 2007

[As of September 30. Covers total employment for only executive branch agencies participating in OPM's Central Personnel Data File (CPDF). For information on the CPDF, see <<http://www.opm.gov/feddata/acpdf.pdf>>]

Pay system	1990	1995	2000	2004	2005	2006	2007
All personnel ¹	2,150,359	1,960,577	1,755,689	1,851,349	1,856,966	1,848,339	1,862,404
White, non-Hispanic	1,562,846	1,394,690	1,224,836	1,270,366	1,267,922	1,254,308	1,254,131
General schedule and related	1,218,188	1,101,108	961,261	972,737	973,767	948,740	878,182
Grades 1 to 4	132,028	79,195	55,067	48,798	46,671	43,450	42,135
Grades 5 to 8	337,453	288,755	239,128	231,765	227,387	219,168	208,180
Grades 9 to 12	510,261	465,908	404,649	405,825	408,111	399,400	367,195
Grades 13 to 15	238,446	267,250	262,417	286,349	291,598	286,722	260,672
Total executive/senior pay levels	9,337	13,307	14,332	16,337	16,409	16,118	20,718
Wage pay system	244,220	186,184	146,075	134,821	135,383	133,942	132,290
Other pay systems	91,101	94,991	103,168	146,471	142,363	155,508	222,941
Black	356,867	327,302	298,701	313,099	315,644	317,697	323,470
General schedule and related	272,657	258,586	241,135	244,736	246,691	246,248	236,721
Grades 1 to 4	65,077	41,381	26,895	20,797	19,774	18,326	17,692
Grades 5 to 8	114,993	112,962	99,937	95,798	94,655	93,717	89,903
Grades 9 to 12	74,985	79,795	82,809	88,813	90,809	91,869	88,042
Grades 13 to 15	17,602	24,448	31,494	39,328	41,453	42,396	41,084
Total executive/senior pay levels	479	942	1,180	1,238	1,270	1,218	1,510
Wage pay system	72,755	55,637	42,590	37,798	37,666	37,378	37,685
Other pay systems	10,976	12,137	13,796	29,327	30,017	32,853	47,554
Hispanic	115,170	115,964	115,247	135,533	138,507	138,596	141,968
General schedule and related	83,218	86,762	89,911	102,612	104,927	105,236	102,613
Grades 1 to 4	15,738	11,081	8,526	7,969	7,768	6,854	6,454
Grades 5 to 8	28,727	31,152	31,703	34,380	33,653	33,834	33,738
Grades 9 to 12	31,615	34,056	36,813	43,868	46,268	46,951	45,309
Grades 13 to 15	7,138	10,473	12,869	16,395	17,238	17,597	17,112
Total executive/senior pay levels	154	382	547	656	682	699	1,070
Wage pay system	26,947	22,128	16,926	15,915	15,945	15,822	15,652
Other pay systems	4,851	6,692	7,863	16,350	16,953	16,839	22,633
American Indian, Alaska Native, Asian, and Pacific Islander	115,476	122,621	116,905	132,351	134,893	136,593	141,138
General schedule and related	81,499	86,768	86,074	96,014	97,866	97,870	95,008
Grades 1 to 4	15,286	11,854	9,340	8,528	8,357	7,877	7,938
Grades 5 to 8	24,960	26,580	25,691	27,601	27,417	26,986	26,292
Grades 9 to 12	31,346	33,810	33,167	37,172	38,276	38,492	36,664
Grades 13 to 15	9,907	14,524	17,876	22,713	23,816	24,515	24,114
Total executive/senior pay levels	148	331	504	760	804	873	2,630
Wage pay system	24,927	21,553	17,613	16,760	16,938	16,728	16,661
Other pay systems	8,902	13,969	12,714	18,817	19,285	21,122	26,839

¹ Beginning 2006, includes persons classified as multiracial, not shown separately.

Source: U.S. Office of Personnel Management, Central Personnel Data File, <<http://www.opm.gov/feddata>>.

Table 500. Area of Federally Owned Buildings in the United States by State: 2008

[3,260.7 represents 3,260,700,000. As of September 30. For executive branch agencies. For data on federal land by state, see Table 362]

State	Total building area ¹ (mil. sq. ft.)	Owned building area (mil. sq. ft.)	Leased building area (mil. sq. ft.)	State	Total building area ¹ (mil. sq. ft.)	Owned building area (mil. sq. ft.)	Leased building area (mil. sq. ft.)
U.S. ²	3,260.7	2,589.0	550.6	MO	52.8	42.6	7.9
AL	55.2	47.8	4.4	MT	18.0	14.9	2.3
AK	49.9	46.8	2.8	NE	15.2	12.6	1.6
AZ	54.2	49.8	3.6	NV	31.5	28.4	2.3
AR	24.1	19.7	1.2	NH	4.3	2.9	0.5
CA	287.0	262.9	20.2	NJ	46.3	38.7	5.3
CO	54.1	47.0	6.5	NM	62.1	55.7	5.0
CT	13.8	10.8	1.3	NY	98.8	81.6	12.9
DE	6.0	5.1	0.4	NC	79.0	72.4	4.4
DC	88.0	62.8	24.7	ND	22.5	20.0	1.0
FL	107.5	94.2	10.1	OH	69.1	61.6	5.3
GA	107.7	98.7	7.3	OK	61.5	52.6	6.8
HI	47.9	46.5	0.7	OR	24.9	20.1	2.5
ID	21.7	18.3	2.7	PA	77.9	66.7	8.4
IL	69.3	59.8	6.0	RI	12.5	11.6	0.5
IN	43.2	31.5	9.2	SC	53.2	49.2	1.9
IA	15.7	11.1	1.7	SD	17.9	14.4	2.0
KS	35.3	31.0	2.5	TN	66.3	59.1	4.3
KY	47.4	42.3	3.2	TX	194.1	169.5	21.0
LA	46.1	34.0	5.0	UT	33.8	28.8	3.0
ME	11.7	10.2	0.6	VT	4.1	2.5	1.0
MD	120.3	96.8	21.4	VA	165.5	135.4	28.8
MA	35.5	30.0	3.1	WA	81.6	73.3	6.6
MI	31.4	23.3	4.0	WV	20.0	15.9	2.5
MN	20.9	14.4	1.9	WI	24.6	19.6	2.4
MS	39.5	32.0	1.9	WY	15.2	13.4	0.8

¹ Includes otherwisely managed square feet, not shown separately. ² Includes location not reported, not shown separately.

Source: U.S. General Services Administration, Federal Real Property Council, "Federal Real Property Report 2008." See also <<http://www.gsa.gov/portal/content/102880>>.